STATE OF NEW YORK SUPREME COURT
APPELLATE DIVISION FOURTH DEPARTMENT

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Respondent,

v.

CITY ASSESSOR, CITY OF ROCHESTER,
NEW YORK,

Appellant.

RECORD ON APPEAL

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Preargument Statement
May 11, 1993

STATE OF NEW YORK   SUPREME COURT
APPELLATE DIVISION   FOURTH DEPARTMENT

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Respondent,

v.

PREARGUMENT
STATEMENT

CITY ASSESSOR, CITY OF ROCHESTER,
NEW YORK,

Appellant.

---

1. The title of the action is as stated above.

2. No change in parties.

3. Counsel for Appellant:
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   Rochester, NY 14614

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4. Counsel for Respondent:
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   Rochester, NY 14620
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5. Appeal is from Supreme Court, Monroe County.

6. Appeal is from order entered April 28, 1993.

7. No related cases pending.

8. Object of the action is a real property tax exemption under sec. 420-a of the Real Property Tax Law for real property owned by the Gay Alliance and the recovery of attorneys fees under 42 USC sec. 1988.

9. The court below (1) awarded summary judgment granting a tax exemption under sec. 420-a of the Real Property Tax Law, (2) awarded summary judgment finding that the denial of the tax exemption constituted unlawful discrimination by the City

Assessor against the Gay Alliance, thereby warranting an award of attorneys fees under 42 USC sec. 1988, (3) granted the Gay Alliance's motion for a protective order, thereby denying the City discovery, and (4) directed a hearing on possible sanctions against the City for allegedly frivolous discovery requests.

10. The grounds for reversal of the decision below are (1) the evidence in the record did not support the granting of summary judgment on the tax exemption issue, (2) the evidence in the record did not support the granting of summary judgment on the unlawful discrimination issue, (3) the respondent was entitled to discovery, and (4) there was no basis for directing a hearing on sanctions.

Dated: May 11, 1993

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STATE OF NEW YORK
SUPREME COURT COUNTY OF MONROE

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

v.

CITY ASSESSOR, CITY OF ROCHESTER,
NEW YORK,

Defendant.

NOTICE OF
APPEAL

Index No. 8872/91

1993 MAY

PLEASE TAKE NOTICE that the defendant City Assessor hereby appeals to the Appellate Division, Fourth Department, from the order of Andrew V. Siracuse, Justice of the Supreme Court, dated April 20, 1993, and entered in the Monroe County Clerk's Office on April 28, 1993, and from each and every part of such order.

Dated: May 11, 1993

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Order
April 20, 1993

RECEIVED

[illegible]

STATE OF NEW YORK
SUPREME COURT COUNTY OF MONROE

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

v.

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

ORDER

Index No. 8872/91

Justice Andrew Siracuse

Having reviewed the pleadings, documents, and briefs of the parties filed in this action; having heard argument of counsel on April 5, 1993; and having issued a Memorandum Decision on April 6, 1993, with respect to all pending motions, I hereby ORDER the following:

1. The Memorandum Decision dated April 6, 1993 is incorporated by reference into this order;

2. Plaintiff's Motion for a Protective Order, dated March 23, 1993, is granted, with statutory costs of $100;

3. Plaintiff's Renewed Motion for Summary Judgment, dated March 23, 1993, is granted, with statutory costs, and the following are declared to be Plaintiff's rights:
    (a) Plaintiff's real property at 179-183 Atlantic Avenue, Rochester, New York, is entitled to a full real property tax

exemption pursuant to Real Property Tax Law §420-a, as of July 1, 1991, based upon the Plaintiff's application for tax exemption dated January 28, 1991;

(b) Plaintiff is entitled to a full refund of real property taxes paid with respect to the real property at 179-183 Atlantic Avenue, Rochester, New York, for the 1991-92 and 1992-93 fiscal years of the City of Rochester, with statutory interest from the dates of payment;

(c) Plaintiff is entitled to payment of its attorney's fees pursuant to 42 U.S.C. §1988.

4. Defendant's Cross-Motion for Summary Judgment, dated April 2, 1993, is denied;

5. Defendant shall submit to a hearing regarding the imposition of sanctions pursuant to 22 NYCRR §130-1 with respect to Defendant's discovery requests dated March 22, 1993.

Dated: April 10th, 1993

ANDREW V. SIRACUSE
SUPREME COURT JUSTICE

STATE OF NEW YORK
SUPREME COURT : COUNTY OF MONROE

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

- against - Index No. 8872/91

CITY ASSESSOR, CITY OF ROCHESTER, NEW YORK,

Defendant,

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MEMORANDUM DECISION

ANDREW V. SIRACUSE, J.

The Gay Alliance of Genesee Valley, Inc. ("GAGV") is a non-profit membership organization devoted both to the needs of the homosexual community in the Rochester area and to furthering the understanding and acceptance of that community by the public as a whole. In March, 1990, the GAGV purchased a building to house its offices and activities. It applied to the City of Rochester for a property tax exemption under Real Property Tax Law § 420-a.

The City's rejection of that application is without foundation in law and can only be explained by the nature of the Alliance's membership and focus. It thus constitutes a violation of the GAGV's federal constitutional rights to equal protection and renders the City liable for attorneys' fees under 42 USC § 1988. In addition, the City's last-minute discovery demands are so clearly frivolous that this Court orders a hearing on possible sanctions under 22 NYCRR § 130-1.1.

FACTS

The Gay Alliance of Genesee Valley has among its purpose

> the eradication of homophobia, the delivery of unbiased health care, employment protection, social integration, full legal rights and protection, [and] personal and financial security for all (GAGV By-Laws and Constitution, preamble).

In furtherance of these aims it seeks to research and advance gay liberation and equal rights for persons of homosexual orientation, improve such people's quality of life and create a physical focus for the gay and lesbian community. It also furnishes advice and assistance for those discriminated against on the basis of sexual orientation, and educates the larger public about the civil rights of gay and lesbian citizens (GAGV Certificate of Incorporation). Its activities include regular social and educational programs, a free newspaper, a speakers' bureau and a telephone hotline. Among its responses to the AIDS crisis are a series of safe sex workshops and support for survivors of those who have died of AIDS.

The Alliance was granted exemption from federal taxation on November 19, 1981, but the property tax question did not arise until it purchased a headquarters building on Atlantic Avenue in the City of Rochester, in March, 1990. On January 28, 1991, it applied to the City for a tax exemption under Real Property Tax Law § 420-a. Given a choice on the application of checking "Religious", "Charitable", "Hospital", "Educational", or "Moral or mental improvement of men, women or children", it chose "Educational" as its purpose.

On March 8, 1991, the City Assessor denied the application. The rejection letter enclosed a memorandum from Municipal Attorney Susan Hauser, stating that educational exemptions were limited to applicants which "conduct organized instructional programs, with a curriculum, classes, and a faculty."

The Alliance brought an administrative appeal on March 22, 1991. A letter memorandum from its attorney asserted that the Alliance was tax-exempt because its activities fell within the broad interpretation of Real Property Tax Law § 420-a set out by the Court of Appeals in Matter of Symphony Space v Tishelman (60 NY2d 33). The Board of Assessment Review conducted a hearing on March 26, 1991, at which time the then president of the GAGV gave testimony.

In preparation for the decision the Municipal Attorney wrote another memorandum. Instead of maintaining, as it had done previously, that classes and curriculum were sine qua non for an educational exemption, the City now argued that there was a distinction between education and advocacy. In the Symphony Space case an informal, non-degree-granting institution was held to have an educational purpose. Once "learning is instigated by the teacher", however, the institution was no longer educational but advocacy-oriented; although the Alliance's activities "are informative and probably beneficial",

> because those activities are driven by a specific point of view, a mission, a goal, a desire to cause social change, rather than a neutral and disinterested offering of knowledge for its own sake, the Gay Alliance does not * * * qualify for tax exemption.

On April 30, 1991, the City sent the GAGV a computer-generated letter denying a purported request to raise the property's assessed value from $50,000 to $72,500. After a telephone inquiry the City explained, in a letter dated August 22, 1991, that this notice, while containing "some inaccuracies", "did accurately state the Board's decision on the complaint, i.e., that the Board was not granting any exemption."

On August 24, 1991, the GAGV brought the present action. Originally framed as an Article 78, it was converted on request of the City to a declaratory judgment action. The City has not claimed that the letter of April 30, 1991, was a determination of the application and has not raised any issue as to the timeliness of this action.

PROCEDURAL HISTORY

The Alliance's complaint asserted that it met the Symphony Space test for an exemption. As a second cause of action, it pointed to numerous tax-exempt groups with an advocacy focus, including the YWCA and several neighborhood groups, and argued that refusal to grant the Alliance's tax exemption was an unconstitutional denial of equal protection.

The City's answer raised two defenses: that the GAGV's claims to status as a charitable organization or one devoted to moral or mental improvement had not been presented, and that the assessor's decision was based on state law and created no equal protection issue.

On October 15, 1992, the GAGV moved to amend its complaint to add a cause of action under the Federal Civil Rights Act, 42 USC § 1983 and a consequent claim for attorneys' fees under 42 USC § 1988. At the same time the GAGV moved for summary judgment.

The City cross-moved for summary judgment dismissing the complaint on November 12, 1992. The City argued that the Alliance fell within none of the three separate relevant grounds set out in the Real Property Tax Law. In addition, the City claimed that its action could not be discriminatory because it was mandated by the Real Property Tax Law and because the City has an official policy against discrimination on the basis of sexual orientation.

On December 1, 1992, this Court denied both motions without prejudice to renew and returned the matter to the City for an explicit ruling on the Alliance's administrative complaint. That ruling, which was dated December 31, 1992, rejected the application without explanation.

The Alliance then renewed its motion to amend the complaint. At oral argument, on February 18, 1993, the City conceded that no further factual submissions were required, at least insofar as the property tax issue was concerned. By a decision dated February 19, 1993, subsequently converted into an order and entered February 26, 1993, this Court granted the Alliance's motion, rejecting the City's argument that it could only be liable under 42 USC § 1983 for acts pursuant to official policy or custom. The City was duly served with the amended complaint.

The City raised four affirmative defenses in its answer. Insofar as the City Assessor was being sued in his individual capacity, it asserted, he was protected by qualified immunity and was acting in good faith on a legal opinion by the municipal attorney. The City reiterated the "official policy or custom" argument rejected in this Court's decision of February 19, 1993, and raised once again the defense that no equal protection issue was created by an interpretation of the Real Property Tax Law.

Along with its answer the City served the Alliance with demands for more financial information -- tax returns and financial statements -- and a demand to produce the current president of the GAGV for a deposition. The City did not allege a basis for these demands, the first discovery requests in the nineteen-month history of the case.

The present decision arises from the Alliance's two motions of March 23, 1993, one for a protective order under CPLR 3103[1] and the other for summary judgment. The two motions will be considered in that order. In addition, the City, in papers filed literally at the last minute under CPLR 2214, has renewed its cross-motion for summary judgment and defended its discovery demands on the grounds that it needs more detailed information about the actual uses to which the Alliance puts its property and income.

PROPRIETY OF THE CITY'S DISCOVERY DEMANDS

While the CPLR encourages broad and prompt disclosure, a protective order may be warranted if necessary

> to prevent unreasonable annoyance, expense, embarrassment, disadvantage, or other prejudice to any person or the courts (CPLR 3103 [a]).

If the material requested is unnecessary (Bandike Assoc. v B.B.M. Realty Corp., 55 AD2d 999), irrelevant (Kaufman v Kaufman, 125 AD2d 293; Herscovit v County of Nassau, 89 AD2d 598) or both (Seltel, Inc. v Channel Communications, 122 AD2d 628), a protective order may issue. The case for a protective order is especially strong when the demand for immaterial or unnecessary documents amounts to undue harassment (Pearson v National Budgeting Systems, 31 AD2d 792).

---

[1] Although the GAGV contests the propriety of both discovery demands, it has supplied the City with the requested financial records.

The City's discovery demands come at an unexpected time; this action has been pending for more than a year and a half, the City itself cross-moved for summary judgment on the unamended complaint, and the City's attorney has several times assured the Court that no further factual material was necessary to decide the issues raised therein -- a position implicit in its earlier cross motion. Indeed, the City did not contest the factual affirmation submitted by the GAGV with its summary judgment motion, thus conceding these facts, and explicitly conceded the main points of the GAGV's case in its memorandum accompanying its cross-motion:

> The City does not dispute that the GAGV is the owner of the subject parcel * * * that the parcel is used in furtherance of the GAGV's corporate purposes; that the GAGV is a bona-fide not-for-profit organization which performs a worthwhile community service; that there is no hidden commercial motive behind the GAGV's activities and no hidden profiteering by any involved individuals (Memorandum, at 2).

Since the GAGV is required to show that (1) it is organized exclusively for the purposes set out in Real Property Tax Law § 420-a, (2) its property is used primarily in furtherance of these purposes, (3) no pecuniary profit (beyond reasonable compensation) enures to its officers or members and (4) the property is not used for commercial operations (Matter of Nassau County Council Boy Scouts of America v Board of Assessors of the Town of Rockland, 84 AD2d 862), it is clear that the City and the GAGV differ only on the legal effect of agreed-upon facts -- that is, whether the purposes of the GAGV fall within section 420-a.

Although the City's memorandum declined to address the GAGV's claim under 42 USC § 1983, it is worth noting that the original complaint pleaded a cause of action for violation of the Alliance's rights to equal protection, and the City's motion was necessarily addressed to this claim as well.

The City, then, clearly stated and acted upon its belief that all necessary facts were before the Court as to the original complaint. What is more, the City had already been supplied with all financial information requested by the Assessor and the Board of Assessment Review, and had taken sworn testimony from the president of the Alliance at the March 26, 1991, hearing. Only special circumstances would justify the tardy demand for disclosure with respect to the issues raised in the original complaint, and the City alleges none.

In the posture of this case, moreover, the City's demands are too late and rest only on conjecture and surmise. The City claims that it needs to determine the true nature of certain of the Alliance's activities: who calls the hotline and why, what uses the building's rooms are put to, the social component of activities ostensibly educational, and similar questions. The City raises these concerns, though, in responding papers to a summary judgment motion in which the Alliance explained the nature of these activities -- facts which the City apparently hopes to refute with material derived from the deposition. It is too late to do so. Mere allegations that the Alliance's descriptions of its activities may be inaccurate are not the evidentiary facts necessary to defeat summary judgment (see, Amatulli v Delhi Constr. Corp., 77 NY2d 525, 533). In addition, summary judgment may not be withheld because of an alleged need for discovery when, as here, the opponent has failed to seek discovery when it had the opportunity to do so (see, e.g., Guarino v Mohawk Containers Co., 59 NY2d 753, 754 [seventeen months' delay]) or on the basis of a mere hope or surmise that facts supporting the opponents' case might turn up in discovery (see, First City Natl. Bank & Trust Co. v Heaton, 165 AD2d 710, 712; Kennerly v Campbell Chain Co., 133 AD2d 669, 670 [to delay summary judgment would sanction fishing expedition]). In fact, while claiming in its latest papers that it needs further information to defeat the Alliance's claim, the City stated at oral argument that, as far as the tax exemption issue is concerned, it had nothing to add to the legal arguments made in its earlier papers. It is difficult to see how these two positions can be reconciled.

The additional claim under 42 USC §§ 1983 and 1988 furnishes no other grounds for the demand. First of all, this claim proceeds from no facts not alleged in the original complaint that the GAGV was denied equal protection. Secondly, it is not clear how information about the Alliance's finances or obtainable from its president could shed light on the discriminatory character of the Assessor's actions; the Assessor based his decision on the material requested and submitted. Furthermore, no discovery from the GAGV could support the new defenses raised by the City:

qualified immunity, good faith, and failure to establish municipal policy or custom. These are the only additional issues raised in the current exchange of pleadings, and as to these issues the City's demands seek material that is clearly both immaterial and unnecessary.

The Alliance's motion for a protective order is granted, with costs. However, this case presents circumstances which suggest that a stronger remedy than a protective order may be appropriate. The absence of a sound basis in law for these demands is obvious. Even more troubling, though, is their timing. The City was fully aware that the GAGV was preparing to renew its motion for summary judgment on the basis of the amended complaint, and it is hard to escape the suspicion that the demands were made in order to harass and prejudice the Alliance and to delay the resolution of this case. For these reasons a hearing will be ordered within the next 30 days, pursuant to 22 NYCRR § 130-1.1, to determine if financial sanctions should be imposed (see, 22 NYCRR § 130-1.1 [c] [1], [2]). The Court will notify the Corporation Counsel's office of the time, place and format of the hearing (see, 22 NYCRR § 130-1.1 [d]).

GAGV'S ENTITLEMENT TO AN EXEMPTION UNDER RPTL 420-a

As noted above, the City concedes that the GAGV is a bona fide non-profit organization that does work in the public interest. The only point on which the litigants part company is the interpretation of Real Property Tax Law § 420-a (1) (a).

That section sets out a legislative policy that certain property is entitled, as a matter of law, to exemption from taxation. Unlike property described in the permissive sections of the Real Property Tax Law, property that meets the test set out in section 420-a must be exempt. The City's references at oral argument to the tax burden placed on less affluent homeowners and to the Alliance's healthy financial status are not relevant to the issues before the court.

The section reads, in pertinent part:

> Real property owned by a corporation or association organized or conducted exclusively for religious, charitable, hospital, educational or moral or mental improvement of men, women or children purposes, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes * * * shall be exempt from taxation * * *.

For the purposes of this action the relevant categories are charitable, educational and moral or mental improvement.

The City interprets this statute as setting out a series of discrete categories. An educational organization must provide organized instruction or disseminate knowledge upon the request of the learner. A charitable organization "provides a necessary commodity or service to needy persons" (Memorandum, 8). The final category, organizations promoting the moral or mental improvement of men, women or children, is restricted to groups like the YMCA, for whose benefit the language was added by L 1893, ch 498.

The City maintains that the GAGV conducts no classes and expresses a viewpoint, thus failing to qualify as "educational";

it distributes no funds to the needy, unlike the neighborhood advocacy groups cited by the GAGV in its papers, and is thus not "charitable"; and it is not similar in any way to the YMCA, so cannot qualify as contributing to the "moral and mental improvement" of the public.

This argument is fallacious. It is inconsistent with the statute's language, which exempts groups organized or conducted "for two or more * * * purposes", and has repeatedly been rejected by the Court of Appeals in cases which the City itself cites and consistently mischaracterizes. The City interprets Matter of Symphony Space v Tishelman (60 NY2d 33, supra) as extending the concept of "education" to include the peculiar needs of performing arts instruction. There is no language in the case amenable to such an interpretation. The Court of Appeals, in fact, explicitly addressed the very argument made by the City:

> In contrast with the approach taken by this court, Trial Term, in the present case, has taken a narrow and fragmentary view of the exemption. In rejecting petitioner's argument that it was organized for educational purposes, the court focused on the fact that Symphony Space was not approved by the Commissioner of Education, was not chartered by the Board of Regents, and does not have faculty or student enrollment. The court similarly rejected the exemption under the "moral or mental improvement" category, reasoning that the exemption was meant to cover only YMCA types of organizations and was not intended to cover the performing arts. However, this court has not made such requirements necessary before an institution qualifies for a tax exemption under those categories. In fact, rather than dissecting each exempt purpose, this court has indicated that the statute may encompass property used primarily for various and varied charitable and educational purposes and the moral or

> mental improvement of the citizenry (supra, 60 NY2d at 37, citations omitted, emphasis added).

Even if Symphony Space might be shoehorned into the educational category -- an attempt not sanctioned by the Court of Appeals's words -- the City's interpretation of the statute would be inconsistent with the earlier Court of Appeals decision in Mohonk Trust v Board of Assessors of Town of Gardiner (47 NY2d 476), cited with approval in Symphony Space. The property at issue in Mohonk Trust was a wilderness reservation owned by a private trust. The Court had no difficulty finding that the Trust land was

> used primarily for an assortment of "charitable * * * educational, [and] moral improvement of men, women or children" purposes * * * (supra, 47 NY2d at 484, emphasis added).

Yet no wilderness area could qualify under the City's "fragmentary" set of tests: no classes are held therein, no funds or goods are distributed by it to the needy, and there is no similarity between it and the YMCA.

This does not end the inquiry, however, for the burden is on the taxpayer to demonstrate entitlement to the exemption (see, Matter of New York Botanical Garden v Assessors of Town of Washington, 55 NY2d 328; Matter of Nassau County Council Boy Scouts of America v Board of Assessors of the Town of Rockland, 84 AD2d 862, supra), and the statutory requirements should be construed strictly against the taxpayer, although "an interpretation so literal and narrow that it defeats the exemption's settled purpose is to be avoided" (Matter of Symphony

Space v Tishelman, 60 NY2d 33, 36, supra). Regardless of the weakness of the City's argument, the GAGV has the burden of proof.

Similar organizations in New York City and Albany have received exemptions from property taxation, and while these decisions admittedly have no binding authority they suggest that the Alliance falls within the "educational, charitable, and moral or mental improvement" categories of section 420-a as understood in the light of the Symphony Space and Mohonk Trust cases. To the extent the Alliance is an advocacy group, as charged by the City, it advocates not homosexuality but the legitimate rights and needs of the gay and lesbian community, rights recognized by the City in its anti-discrimination ordinance. This is essentially an educational function. These activities also serve to build tolerance and understanding between that community and the larger public, contributing to the moral and mental improvement of the entire community. The Alliance's AIDS-related work is also educational, on a topic of pressing importance to all. The telephone hotline and the outreach and support programs for gay and lesbian youth and minorities meet similar needs and, along with the AIDS-related programs, furnish important social services that might otherwise have to be met, if at all, through tax-funded social welfare agencies.

That certain of the GAGV's activities are clearly social or recreational does not defeat its claim, for it is well settled that "exclusive" means, in the context of the statute, "principal" or "primary" (Mohonk Trust v Board of Assessors of Town of Gardiner, 47 NY2d 476, 483, supra; Matter of Nassau County Council Boy Scouts of America v Board of Assessors of the Town of Rockland, 84 AD2d 862, supra). The principal or primary purpose of the Alliance is to build understanding, eliminate discrimination, and provide counselling and support. That similar activities fall within the exempt categories has been recognized by the City in granting exemptions to neighborhood advocacy organizations. Group 14621, Inc., for example, is exempt; it seeks, inter alia

> (a) To further the interests of the inhabitants [of the 14621 neighborhood] * * *
>
> (c) To promote fellowship and social intercourse among the members * * * [and]
>
> (e) To promote and encourage laws for the protection of the inhabitants of the area.

The 19th Ward Community Association is also exempt; its stated purposes include:

> 1) To create a conscious multi-racial community where individual and cultural differences are not only tolerated but celebrated, and where people share a sense of community; [and]
>
> 2) To insure that the community, through the Association, determines and receives the kinds of high quality services it needs from public and private institutions.

The City claims that these organizations are exempt because they receive government funds to administer programs benefitting low-income residents, and are thus charitable. This argument is not a strong one, as the announced purposes of both groups show that administering programs addressed to the needy is neither a primary nor a principal purpose of either one.[2] In addition, the GAGV itself has received government grants in support of some of its programs, many of which contain a strong secondary focus on the needs of the less than affluent.

The purposes of the GAGV are in general educational, charitable (in the sense of supplying social services free of charge) and relevant to the moral and mental improvement of the population, through the fostering of understanding between those of heterosexual and homosexual orientation. Accordingly, the GAGV has met its burden of proof, and is entitled to a declaration that it is entitled to a mandatory tax exemption under Real Property Tax Law § 420-a, to the appropriate ancillary relief, and to the costs and disbursements in this action.

THE CIVIL RIGHTS CLAIM UNDER 42 USC § 1983

The City raises four defenses against the imposition of liability under 42 USC § 1983, which provides that

> Every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State * * * , subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the person injured * * *.

---

[2] It should be noted that Group 14621's attorney, in papers drafted for a suit to force a tax exemption, characterized the organization's purpose as "charitable". This is hardly dispositive, and is not supported by a reading of the Group's papers or capable of justifying the City's decision to grant the exemption before the question was litigated.

The first two of the City's defenses are patently frivolous, as they presuppose that the assessor is being sued in his individual capacity. The caption itself speaks to these; the Assessor is being sued as the chief decision maker of the City with respect to tax exemptions, and thus in his official capacity.[3] The City next claims that the complaint fails to plead that the Assessor's acts were made pursuant to official policy or custom. No such requirement exists, and exactly this point was resolved against the City in this court's decision of February 19, 1993. The issue is res judicata.[4]

The City's final defense is that each exemption stands on its own, and that the Assessor was constrained by the categories of State law. This defense requires further discussion, for not all errors of law create constitutional issues; no discriminatory purpose could be found if, for example, the City's denial of the GAGV's application was consistent with other equally improper denials, all resting upon an indefensibly fragmented interpretation of the Real Property Tax Law's categories. Such facts would support only the inference that the City routinely misconstrues the statute.

---

[3] At oral argument on the motion to amend the complaint the City suggested that the Board of Assessment Review was the proper party to be sued. The City has not raised this issue in connection with the present motion, and, as noted in this court's earlier decision, the Board could have been added as a party on the court's own motion. The addition would be merely technical; no conceivable difference in the City's defense would result from it.

[4] In that decision this court stated that the defense "is simply wrong, and rests on a discussion of case law so selective as to be misleading. Monell v New York City Dept. of Social Services (436 US 658), the sole case cited, explicitly declined to set out the boundaries of municipal liability, and it is clear from subsequent cases that they may be liable for acts pursuant to policy or custom or for single acts 'by the highest officials responsible for setting policy in that area of the government's business' (City of St. Louis v Praprotnik, 485 US 112, 123). As the City Assessor is charged with determining applicants' entitlement to property tax exemptions, his rejection of GAGV's application might well subject the City to liability if found to be discriminatory." The City's answer, once again, cites Monell as if it exhausted the range of municipal liability and does not discuss the holding in Praprotnik.

It appears from the record, however, that only the Alliance suffered from this misconstruction. As was discussed above, neighborhood advocacy groups granted tax exemptions cannot be considered charitable merely because they receive some money to service the needs of low-income residents. To hold as much would be to eliminate the requirement that the group be organized or conducted primarily or principally for tax-exempt purposes. The stated purposes of neither organization fit within the narrow categories advanced by the City.

The record also shows that the City has granted tax-exempt status to a public broadcasting station (WXXI) and to several organizations which are at least as much counselling and advocacy groups as medical ones (Planned Parenthood, the Drug and Alcohol Council, and Cancer Action, the Association for the Learning Disabled, the Genesee Valley Heart Association). The bases for these exemptions are not shown, but the organizations do not fall within the permissive sections of the Real Property Tax Law, and the exemptions could not be justified under the interpretation of the statute that the City, in essence, claims has been consistently applied to all applicants.

Moreover, the City's own position on the GAGV's ineligibility has shifted; at first the rejection was said to be based on the absence of formal curriculum and students; then the Alliance was told it was ineligible because of its advocacy focus; finally, it was told that other advocacy groups were in fact charitable organizations. These sound very much like after-the-fact rationalizations.

The inference of discrimination would not be raised were there any showing that the erroneous interpretation of Real Property Tax Law § 420-a was in fact the City's standard for deciding applications. However, it seems clear that all other applications were correctly weighed according to the broader view taken by the Court of Appeals. There is only one reasonable explanation for the Assessor's denial of the GAGV's application: that the GAGV was denied a tax exemption because the Assessor (and the City) saw support, education and advocacy for the gay and lesbian community in a different light than it did support, education and advocacy for, e.g., residents of the 14621 or 19th Ward neighborhoods. The other explanations offered by the City are unsatisfactory and unsupported by the record. Thus, the GAGV's application received discriminatory treatment on the basis of the character of its membership and the content of its speech, clear denials of its Constitutional rights. As the Assessor was the person whose acts as to tax exemptions may fairly be said to express and delineate municipal policy (see, generally, City of St. Louis v Praprotnik, 485 US 112, 123; Rookard v Health and Hospitals Corp., 710 F2d 41, 45 n 3 [2d Cir]), his discriminatory act renders the City liable under 42 USC § 1983.

Once a violation of 42 USC § 1983 is found, there is a presumption in favor of an award of attorneys' fees to the successful party (Annunziato v The Gan, Inc., 744 F2d 244, 253 [2d Cir]). Such fees are not punishment but compensation to encourage the bringing of civil rights claims (Coalition for Basic Human Needs v King, 691 F2d 597, 602 [1st Cir]). When an officer is sued in his or her official capacity, no defense can be raised as to the officer's good faith (Hutto v Finney, 437 US 678, 693 - 700; Coalition for Basic Human Needs v King, supra; see, generally, Cohen v West Haven Bd. of Police Com'rs, 638 F2d 496, 504 [2d Cir]); only in cases where the defendant is innocent of real responsibility and made prompt and reasonable efforts to avoid or settle the lawsuit should attorneys' fees be denied (Annunziato v The Gan, Inc, supra, 744 F2d at 253 - 254).

None of these special circumstances are present here; indeed, the City's actions have partaken of the obstructionist. The court will entertain a motion under 42 USC § 1988 to determine the amount to be awarded. Proof will be required of the reasonableness of the fees demanded, and the City will be given an opportunity to be heard on that issue.

Submit order.

DATED: April 6, 1993

Andrew V. Siracuse, Supreme
Court Justice

Notice of Plaintiff's Motion for Summary Judgment
March 23, 1993

COUNTY OF MONROE
NEW YORK SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.

Plaintiff,

vs.

INDEX NO. 8872/91
JUSTICE ANDREW SIRACUSE

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

REVISED NOTICE OF PLAINTIFF'S RENEWED MOTION FOR SUMMARY JUDGMENT

PLEASE TAKE NOTICE that on the attached Affirmation, the attached verified Amended Complaint, the attached verified Answer to Amended Complaint, and all the pleadings and exhibits previously filed in this action, including:

(1) plaintiff's Motion to Amend its Verified Complaint and for Summary Judgment, and attached Affirmation and Exhibits, filed October 15, 1992;

(2) plaintiff's Brief in Support of Its Motion to Amend Its Complaint and for Summary Judgment, filed October 15, 1992;

(3) defendant's Cross-Motion for Summary Judgment, filed November 12, 1992;

(4) plaintiff's Supplemental Exhibits, filed November 17, 1992[1];

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[1] Incorporated in these Supplemental Exhibits is the Affidavit of Steven Snow, submitted as Supplemental Exhibit 19, a FAXed copy of which was submitted to the Court at oral argument on November 19, 1992, and the original of which was submitted to the Court on November 23, 1992.

(5) plaintiff's Reply Brief in Support of Its Motion to Amend Its Complaint and for Summary Judgment, filed November 17, 1992; and

(4) plaintiff's Renewed Motion to Amend Its Verified Complaint and attached Exhibits, filed January 12, 1993,

plaintiff GAGV will renew its Motion for Summary Judgment in this action at a motion term of the Supreme Court, Monroe County, before Justice Andrew Siracuse, at the Hall of Justice, Rochester, New York, on April 1, 1993, at 4:15 p.m., or at any other time that counsel can be heard. In the alternative, counsel for plaintiff waives its right to oral argument in this matter.

Dated: March 23, 1993

Ellen M Yac

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SUSAN ANN SILVERSTEIN, ESQ.
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Attorneys for Plaintiff

TO: LOUIS N. KASH, Corporation Counsel
SUSAN L. HAUSER, Municipal Attorney
400A City Hall, 30 Church Street
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Yacknin Affirmation in Support of Summary Judgment Motion
March 23, 1993

COUNTY OF MONROE
NEW YORK SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.

Plaintiff,

vs.

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

INDEX NO. 8872/91
JUSTICE ANDREW SIRACUSE

PLAINTIFF'S ATTORNEY'S AFFIRMATION IN SUPPORT OF PLAINTIFF'S RENEWED MOTION FOR SUMMARY JUDGMENT

ELLEN M. YACKNIN, an attorney admitted to practice in the courts of New York State, hereby affirms the following to be true under penalty of perjury:

1. I am an attorney for plaintiff Gay Alliance of Genesee Valley, Inc. [GAGV] and have knowledge of the facts in this action.

2. I submit this Affirmation in support of the GAGV's Renewed Motion for Summary Judgment pursuant to CPLR Rule 3212 against defendant City Assessor of Rochester, New York.

3. The GAGV first moved for Summary Judgment in this action on October 15, 1992.

4. Defendant City Assessor cross-moved for Summary Judgment on November 12, 1992.

5. On December 1, 1992, this Court issued an Order, entered December 3, 1992, that denied plaintiff's Motion for Summary Judgment and defendant's Cross-Motion for Summary Judgment, without

prejudice to renew at a later time. See Exhibit MA-2, attached to plaintiff's Renewed Motion to Amend Its Verified Complaint.

6. In its accompanying cover letter, this Court directed the Board of Assessment Review to "issue a decision which clearly sets forth the grounds upon which its decision was based, the scope of its review and the basis for its decision." Exhibit MA-3, attached to plaintiff's Renewed Motion to Amend Its Verified Complaint.

7. On December 31, 1992, the Board of Assessment Review issued a decision that once again denied plaintiff's request for a property tax exemption under NY Real Property Tax Law §420-a.

8. The sole "grounds" given for the Board's decision was that:

> The Board has considered all the information and testimony presented by you and by the City Assessor. The Board has also considered the applicable standards for each category of exemption claimed, as set forth by the courts of the State of New York.

Exhibit MA-4, attached to plaintiff's Renewed Motion to Amend Its Verified Complaint.

9. Under these circumstances, plaintiff was compelled to renew its Motions for relief.

10. On January 12, 1993, plaintiff filed its Renewed Motion to Amend Its Verified Complaint to include a statement in its Second Cause of Action that its federal constitutional claims are made actionable by 42 U.S.C. §1983, and to include a request for attorneys' fees pursuant to 42 U.S.C. §1988.

11. In its Memorandum Decision and Order entered February 26, 1993, this Court granted plaintiff's Motion to Amend Its Verified

Complaint.

12. Plaintiff served its Amended Verified Complaint on March 1, 1993.

13. Defendant served its Answer to plaintiff's Amended Verified Complaint on March 22, 1993.

14. The factual allegations asserted in plaintiff's Amended Verified Complaint, ¶¶ 5-30, are **identical** to the factual allegations asserted in plaintiff's original Petition for Relief, ¶¶ 5-27, filed August 23, 1991, except that ¶¶ 27 to 30 of plaintiff's Amended Verified Complaint recite the procedural history of this action after plaintiff filed its original Petition for Relief on August 23, 1991.

15. Defendant admits the facts asserted in plaintiff's Amended Verified Complaint at ¶¶ 27 to 30. See Defendant's Answer to Amended Verified Complaint, ¶ 1.

16. Thus, none of the facts asserted for the first time in plaintiff's asserted in plaintiff's Amended Verified Complaint are in dispute.

17. Furthermore, as required by CPLR Rule 3212, in conjunction with plaintiff's Motion for Summary Judgment filed October 15, 1992, plaintiff filed a Rule 3212 Affirmation of Material Facts that asserted all the material facts that plaintiff contends are necessary for the Court to decide this matter. See Plaintiff's Attorney's Affirmation in Support of Plaintiff's Motion to Amend Its Complaint and for Summary Judgment, ¶¶ 9-68, filed October 15, 1992.

18. In response to plaintiff's Motion for Summary Judgment, defendant City Assessor cross-moved for Summary Judgment on November 12, 1992.

19. Defendant did not deny any of the material facts asserted in ¶¶ 9 to 68 of Plaintiff's Rule 3212 Affirmation of Material Facts.

20. Thus, for purposes of plaintiff's Renewed Motion for Summary Judgment, all the material facts asserted by plaintiff in its Rule 3212 Affirmation of Material Facts must be deemed to be admitted. See Kuehne & Nagel, Inc. v. Baiden, 36 NY2d 539, 544 (1975); Siegel, New York Practice (2d ed.) §281 (1991).

21. Finally, as this Court observed, at oral argument on February 18, 1993, defendant's attorney has made it clear that, "The City agrees that no further factual submissions are necessary." Memorandum and Order entered February 26, 1993.

22. Thus, all the material facts that are necessary to decide the merits of this action are now before the Court and are undisputed by defendant.

22. Further, plaintiff has fully briefed all the legal issues necessary to decide the merits of this action, and has no need to brief the matter further. See Plaintiff's Brief in Support of Its Motion to Amend Its Complaint and for Summary Judgment, filed October 15, 1992, and Plaintiff's Reply Brief in Support of Its Motion to Amend Its Complaint and for Summary Judgment, filed November 17, 1992.

WHEREFORE, based on the undisputed facts as recited in all the pleadings and documents previously submitted to the Court in this action, as well as on the documents attached to this Affirmation, plaintiff GAGV requests this Court to:

1. Grant summary judgment in its favor in this action;
2. Declare that plaintiff is entitled to a property tax exemption for its Center under Real Property Tax Law §420-a nunc pro tunc to its application dated January 28, 1991;
3. Declare that defendant's denial of a property tax exemption for the GAGV's Community Center violated plaintiff's rights to equal protection and free speech under the Constitution of the United States, as made actionable by 42 U.S.C. §1983, and the Constitution of New York State;
4. Order defendant to grant plaintiff a property tax exemption for its Center under Real Property Tax Law §420-a nunc pro tunc to its application dated January 28, 1991;
5. Order defendant to take whatever other steps are necessary to review, cancel, and correct any property tax assessments made against the GAGV's building as a result of his improper denial of its request for a property tax exemption, including the reimbursement of property taxes paid by plaintiff after January 28, 1991;

6. Order defendant to pay plaintiff interest, pursuant to CPLR §5004, on all property taxes that were paid by plaintiff to defendant after January 28, 1991;
7. Order defendant to pay the GAGV attorney's fees under 42 U.S.C. §1988, as well as the costs and disbursements associated with this action; and
8. Order any other relief this Court deems proper to protect plaintiff's rights.

Dated: March 23, 1993

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Attorneys for Plaintiff

TO: LOUIS N. KASH, Corporation Counsel
SUSAN L. HAUSER, Municipal Attorney
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Exhibit 1 to Yacknin Affirmation
Amended Complaint

The document included here is the same as the Amended Complaint set forth in the Record at pages 118-127.

Exhibit 2 to Yacknin Affirmation
Answer to Amended Complaint

The document included here is the same as the Answer to the Amended Complaint set forth in the Record at pages 112-117.

Notice of Plaintiff's Motion For a Protective Order
March 23, 1993

COUNTY OF MONROE
NEW YORK SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.

Plaintiff,

vs.

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

INDEX NO. 8872/91
JUSTICE ANDREW SIRACUSE

NOTICE OF PLAINTIFF'S MOTION FOR A PROTECTIVE ORDER PURSUANT TO CPLR §3103

PLEASE TAKE NOTICE that on the attached Affirmation and all the pleadings and exhibits previously filed in this action, plaintiff GAGV will move this Court for a Protective Order pursuant to CPLR §3103 to bar defendant from obtaining the requested documents and from deposing Paul Scheib, the current President of the GAGV, at a motion term of the Supreme Court, Monroe County, before Justice Andrew Siracuse, at the Hall of Justice, Rochester, New York, on April 1, 1993, at 4:15 p.m., or at any other time that counsel can be heard. In the alternative, counsel for plaintiff waives its right to oral argument in this matter.

Dated: March 23, 1993

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Attorneys for Plaintiff

TO: LOUIS N. KASH, Corporation Counsel
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Yacknin Affirmation in Support of Protective Order
March 23, 1993

COUNTY OF MONROE
NEW YORK SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.

Plaintiff,

vs.

INDEX NO. 8872/91
JUSTICE ANDREW SIRACUSE

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

PLAINTIFF'S ATTORNEY'S AFFIRMATION IN SUPPORT OF PLAINTIFF'S RENEWED MOTION FOR SUMMARY JUDGMENT

ELLEN M. YACKNIN, an attorney admitted to practice in the courts of New York State, hereby affirms the following to be true under penalty of perjury:

1. I am an attorney for plaintiff Gay Alliance of Genesee Valley, Inc. [GAGV] and have knowledge of the facts in this action.

2. I submit this Affirmation in support of plaintiff's Motion for a Protective Order pursuant to CPLR §3103 to bar defendant City Assessor from obtaining disclosure from plaintiff GAGV in this action.[1]

3. Specifically, for the first time since plaintiff GAGV initiated this action some nineteen months ago, defendant now seeks to obtain disclosure from plaintiff GAGV in the nature of financial

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[1] On March 23, 1993, Susan Silverstein, Esq. attempted to resolve the issues raised in this Motion with Susan Hauser by telephone, but no agreement could be reached. As noted below, plaintiff GAGV has provided the City Assessor with all the requested financial information.

documents and a deposition of Paul Scheib, the current President of the Gay Alliance of Genesee Valley.

4. Plaintiff GAGV seeks a Protective Order with respect to defendant's Requests for Disclosure for the following reasons:

(1) the Record before the Court includes all the material facts necessary to decide plaintiff's Renewed Motion for Summary Judgment;

(2) the Requests seek information which is irrelevant to this action; and

(3) defendant's attempt to obtain disclosure from plaintiff GAGV, **for the very first time**, will egregiously and unnecessarily cause plaintiff GAGV annoyance and expense, and will egregiously and unnecessarily prejudice plaintiff's right to a decision on the merits of this action.

I. THE RECORD BEFORE THE COURT INCLUDES ALL THE MATERIAL FACTS NECESSARY TO DECIDE PLAINTIFF'S RENEWED MOTION FOR SUMMARY JUDGMENT

5. The GAGV initiated this action on August 23, 1991, by filing a Petition for Relief pursuant to Article 78 of the CPLR. See Exhibit 1, attached to Plaintiff's Motion to Amend its Complaint and for Summary Judgment, filed October 15, 1992 [hereafter, "Motion filed October 15, 1992"].

6. Attached to plaintiff's Petition were a substantial number of documents that plaintiff asserted were sufficient to grant its request for relief. See Exhibits A - I, attached to Motion filed October 15, 1992.

7. Included as Exhibits were all the documents that the City Assessor and, later, the Board of Assessment Review, had requested from the GAGV in order to make a decision concerning plaintiff's entitlement to a property exemption. See Exhibits A, B, D, E, F, and G, attached to Motion filed October 15, 1992.

8. Plaintiff GAGV provided every single document that the City Assessor and, later, the Board of Assessment Review requested from the GAGV to enable them to make their decisions.

9. Plaintiff GAGV did not refuse to provide any document that either the City Assessor or Board of Assessment Review requested to enable them to make their decisions.[2]

10. Also included as an Exhibit to plaintiff's Article 78 Petition was an Affidavit submitted by Claire Parker, then President of the GAGV, to the Board of Assessment Review. See Exhibit C, attached to Motion filed October 15, 1992.

11. Claire Parker, then President of the GAGV, was present and testified under oath at the hearing with the Board of Assessment Review, held March 26, 1991, and answered every question put to her by Susan Hauser, defendant's attorney, and the Board of Assessment Review. See Plaintiff's Rule 3212 Affirmation of Material Facts, ¶ 46.[3]

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[2] In fact, until today, plaintiff GAGV has **never** refused to provide any information about its operations or finances to either the City Assessor or the Board of Assessment Review with respect to its application for a property tax exemption.

[3] An audio record was made of the entire proceeding, of which a certified transcript was requested by plaintiff in its Notice of Petition dated August 23, 1991. See Exhibit 1, attached to Motion filed October 15, 1992. Defendant, however, has never submitted

12. Attached to plaintiff's Motion filed October 15, 1992, was Plaintiff's Attorney's Rule 3212 Affirmation of Material Facts that plaintiff's attorneys believe are the only material facts necessary to decide the merits of this action. See ¶¶ 9 to 68.

13. Defendant did not deny, and has never denied, any of the material facts asserted in ¶¶ 9 to 68 of Plaintiff's Rule 3212 Affirmation of Material Facts.

14. Thus, for purposes of plaintiff's Renewed Motion for Summary Judgment, all the material facts asserted by plaintiff in its Rule 3212 Affirmation of Material Facts must be deemed to be admitted. See Kuehne & Nagel, Inc. v. Baiden, 36 NY2d 539, 544 (1975); Siegel, New York Practice (2d ed.) §281 (1991).

15. In response to plaintiff's Motion for Summary Judgment, defendant did not assert that it was necessary to present any additional facts to the Court for a decision on the merits.

16. On the contrary, defendant filed a Cross-Motion for Summary Judgment on November 12, 1992.

17. Summary Judgment for either party can be granted only where there are no material facts in dispute.

18. As such, by filing his Cross-Motion for Summary Judgment, defendant necessarily conceded that there are no outstanding material facts that are necessary to submit to the Court to permit it to reach a decision on the merits of this action.

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the transcript to either plaintiff's counsel or this Court. Based on the undisputed facts before the Court, however, the submission of this transcript is no longer necessary.

19. At no time during oral argument on plaintiff's Motion for Summary Judgment and defendant's Cross-Motion for Summary Judgment held on November 19, 1992, did defendant's attorney state or suggest that there were any material facts in dispute, or that further material facts needed to be presented to the Court.

20. At no time after this Court ordered the Board of Assessment Review to reconsider plaintiff's application for a property tax exemption, see Order entered December 1, 1992, did either the City Assessor or the Board of Assessment Review ask plaintiff GAGV for further information that it considered necessary to reach a decision.

21. Moreover, when the parties reappeared in Court for oral argument on February 18, 1993, defendant's attorney expressly stated that no further factual submissions were necessary to a resolution of this action.

22. As this Court observed in its Order entered February 26, 1993, "The City agrees that no further factual submissions are necessary."

23. Thus, the GAGV has already long since provided all the information considered essential and requested by defendant City Assessor and the Board of Assessment Review to reach their decisions, and the Record is concededly complete with respect to the factual information necessary for this Court to reach a decision on the merits of this action.

24. Accordingly, defendant City Assessor should not be permitted to obtain further information from plaintiff GAGV in this

action.

II. THE INFORMATION SOUGHT BY DEFENDANT IS IRRELEVANT TO THIS COURT'S DETERMINATION OF THE MERITS OF THIS ACTION.

25. Defendant seeks to obtain the federal tax returns filed by GAGV for the years 1990, 1991, and if applicable, 1992, as well as the GAGV's audited financial statements for the years 1989, 1990, 1991 and 1992.

26. At the outset, it is important to point out, as noted above, that plaintiff GAGV has **always** provided the City Assessor and the Board of Assessment Review every document, financial or otherwise, that it has ever requested or considered essential to a determination of plaintiff's request for a property tax exemption.

27. In fact, as requested in its original application for a property tax exemption, plaintiff GAGV attached its 1990 tax return to its original application of January 28, 1991 (see Exhibit D).

28. At the Board of Assessment Review's request, plaintiff GAGV submitted its 1989 tax return to the Board of Assessment Review after the hearing on March 26, 1991 (see Exhibit G).

29. Moreover, as requested in New York State's official form for appealing to the Board of Assessment Review, plaintiff GAGV completed and submitted a detailed financial Operating Statement for the years 1990 and 1991 (see Exhibit F).

30. At no time since plaintiff submitted its original application for a property tax exemption dated January 28, 1991, did the City Assessor or the Board of Assessment Review indicate either expressly or implicitly that it needed additional financial information from the GAGV to enable it to reach a decision.

31. Moreover, defendant City Assessor has made it clear that plaintiff GAGV meets the financial requirements for a property tax exemption, and that the GAGV's financial status is not at all relevant to the merits of this action.

32. In defendant's Memorandum of Law in Support of Its Cross-Motion for Summary Judgment, filed with this Court on November 12, 1992, defendant's attorney states the following:

> The City does not dispute that the GAGV is the owner of the subject parcel of property at 179-183 Atlantic Avenue; that the property is used in furtherance of the GAGV's corporate purposes' that the GAGV is a bona-fide not-for-profit organization which performs a worthwhile community services; that there is no hidden commercial motive behind the GAGV's activities and no hidden profiteering by any involved individuals.
>
> The principal question at issue in this case is whether the GAGV falls into any of the following three categories of not-for-profit organizations entitled to tax exemption under section 420-a of the Real Property Tax Law: (1) educational, (2) charitable, or (3) moral or mental improvement of men, women or children. A secondary question raised by the GAGV is whether the City Assessor's act of denying the tax exemption has deprived the GAGV of its federal constitutional rights to equal protection of the laws, free speech, and freedom of association, and whether the GAGV is entitled to recover its attorneys' fees under 42 U.S.C.A. 1983 and 1988.

Defendant's Memorandum of Law, filed November 12, 1992.

33. All information relating to plaintiff GAGV's financial status is utterly irrelevant to whether plaintiff GAGV is an "educational, charitable, and/or moral or mental improvement of men, women or children" type of organization that is entitled to a property tax exemption, assuming that it otherwise qualifies

financially for a property tax exemption.

34. Thus, defendant City Assessor, who has conceded to this Court that plaintiff's financial entitlement to a property tax exemption is simply not at issue in this action, is not entitled in this action to obtain further information related to plaintiff's financial status.

35. Nonetheless, to demonstrate plaintiff's good faith and to move this case along, plaintiff has today provided the City Assessor with copies of the GAGV's tax returns for 1990 (which were previously submitted), and 1991, as well as audited financial statements for the years 1989, 1990, and 1991.

36. In addition, without explaining why, defendant seeks to depose Paul Scheib, the current President of the GAGV.

37. Any information that Mr. Scheib could possibly provide to the City Assessor at this point is irrelevant to whether the City Assessor properly denied plaintiff GAGV's application for a property tax exemption on January 28, 1991.

38. On January 28, 1991, Claire Parker, not Paul Scheib, was the President of the GAGV.

39. Claire Parker submitted a detailed affidavit of all the activities and purposes of the GAGV to the Board of Assessment Review. See Exhibit C.

40. Moreover, Ms. Parker testified extensively under oath, and answered every question put to her by the Board of Assessment Review and by Susan Hauser, defendant's attorney, at the hearing

before the Board of Assessment Review held on March 26, 1991.[4]

41. Moreover, as noted above, Plaintiff's Rule 3212 Affirmation of Material Facts, which outline in detail the facts concerning plaintiff GAGV's purposes and activities, and incorporate the affidavit of Claire Parker, are undisputed by defendant, and therefore must be deemed admitted.

42. Further, in support of plaintiff GAGV's original Motion for Summary Judgment, Paul Scheib submitted an affidavit to this Court that supplements the information provided by Claire Parker in her hearing testimony and affidavit. See Supplemental Exhibit 14, filed on November 17, 1992.

43. Thus, any information that Mr. Scheib could provide at this time is totally irrelevant to a final decision on the merits of this action.

III. DEFENDANT'S ATTEMPT TO OBTAIN DISCLOSURE FROM PLAINTIFF GAGV AT THIS LATE DATE IN THE PROCEEDINGS WILL SERVE ONLY TO ANNOY, CAUSE EXPENSE, AND PREJUDICE PLAINTIFF'S ENTITLEMENT TO A DECISION ON THE MERITS OF THIS ACTION.

44. As noted above, plaintiff GAGV initiated this action on August 23, 1991.

45. After stipulating, upon defendant's request, that plaintiff's Article 78 Petition would be converted to a Declaratory Judgment Action (see Plaintiff's Rule 3212 Affirmation of Material Facts, ¶ 67, and Exhibit 12, attached to Motion filed October 15, 1992), defendant served an Answer to plaintiff's Complaint on

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[4] As noted in note 1, an audio record was made of the entire proceeding before the Board of Assessment Review. Defendant's attorney has full access to this record.

November 12, 1991. See Exhibit 13, attached to Motion filed October 15, 1992.

46. Between November 12, 1991, and October 15, 1992, plaintiff's pro bono attorneys conducted an extensive investigation of the City Assessor's property tax exemption decisions with respect to other not-for-profit organizations, and obtained information concerning other property tax exemption decisions with respect to community centers similar to those of the GAGV in Albany and New York City.

47. The information discovered by plaintiff's attorneys was submitted to this Court as Exhibits 2 to 10, attached to Motion filed October 15, 1992, and in its Supplemental Exhibits Nos. 14 to 20, submitted to this Court on November 17, 1992.

48. Defendant City Assessor filed its Cross-Motion for Summary Judgment on November 12, 1992.

49. Between August 23, 1991, when plaintiff GAGV initiated this action, and November 12, 1992, when defendant cross-moved for Summary Judgment (which, by definition, requires that no further facts are necessary to enable the Court to render a decision), defendant never sought disclosure from plaintiff GAGV.

50. Between November 12, 1992, and December 1, 1992, when the Court denied defendant's Cross-Motion for Summary Judgment without prejudice, defendant never sought disclosure from plaintiff GAGV.

51. Between December 1, 1992, and February 26, 1993, when the Court granted plaintiff's Motion to Amend Its Complaint, defendant never sought disclosure from plaintiff GAGV.

52. The factual allegations asserted in plaintiff's Amended Verified Complaint, ¶¶ 5-30, are **identical** to the factual allegations asserted in plaintiff's original Petition for Relief, ¶¶ 5-27, filed August 23, 1991, except that ¶¶ 27 to 30 of plaintiff's Amended Verified Complaint recite the procedural history of this action after plaintiff filed its original Petition for Relief on August 23, 1991.

53. Defendant **admits** the facts asserted in plaintiff's Amended Verified Complaint at ¶¶ 27 to 30. See Defendant's Answer to Amended Verified Complaint, ¶ 1.

54. Thus, none of the facts asserted for the first time in plaintiff's asserted in plaintiff's Amended Verified Complaint are in dispute.

55. There is therefore absolutely no disputed fact in plaintiff's Amended Verified Complaint that was not asserted in its original Petition, filed on August 23, 1991.

56. Accordingly, the service of plaintiff's Verified Amended Complaint on March 1, 1993 provides no logical basis to entitle defendant to obtain disclosure from plaintiff GAGV that it now contends it needs for the first time since August 23, 1991.

57. Defendant had **one year and seven months** prior to today to serve disclosure requests on plaintiff GAGV to obtain information on any and every single factual allegation that is disputed in this action, had it considered it necessary to do so.

58. For **nineteen months**, defendant chose not to serve disclosure requests on plaintiff GAGV.

59. Now, after this Court has already reviewed the extensive documents, pleadings, exhibits and briefs on at least two occasions, including the parties' respective Motions for Summary Judgment, defendant seeks to obtain disclosure from plaintiff GAGV for the very first time since this action was initiated some nineteen months ago.

60. Other than delay, annoyance, and expense to plaintiff GAGV, there is absolutely no purpose that will be served by permitting defendant to depose Paul Scheib at this extremely late date in the litigation.

WHEREFORE, based on the foregoing, as well as on all the pleadings, documents, exhibits, and briefs submitted thus far in this action, plaintiff GAGV requests this Court to issue a Protective Order that precludes defendant City Assessor from obtaining disclosure from plaintiff GAGV in this action, and that grants plaintiff GAGV costs.

Dated: March 23, 1993

ELLEN M. YACKNIN, ESQ.
80 Highland Ave.
Rochester, NY 14620
(716) 256-0508
day: 454-6500

SUSAN N. SILVERSTEIN, ESQ.
139 Burlington Ave.
Rochester, NY 14619
(716) 464-9555
Day: 324-2520

Attorneys for Plaintiff

TO: LOUIS N. KASH, Corporation Counsel

SUSAN L. HAUSER, Municipal Attorney
Attorneys for Defendant
400A City Hall
30 Church St.
Rochester, NY 14614
(716) 428-6764

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STATE OF NEW YORK
SUPREME COURT COUNTY OF MONROE

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

v.

CITY ASSESSOR, CITY OF ROCHESTER, NEW YORK,

Defendant.

NOTICE OF CROSS-MOTION

Index No. 8872/91

PLEASE TAKE NOTICE that the defendant City Assessor cross-moves for summary judgment dismissing the complaint and declaring that the plaintiff's real property at 179-183 Atlantic Avenue is not entitled to a tax exemption under section 420-a of the Real Property Tax Law. The cross-motion is made upon the annexed affirmation of Susan L. Hauser, sworn to April 1, 1993, and upon all the pleadings and papers previously submitted in this case. The cross-motion shall be returnable before the Hon. Andrew V. Siracuse, J.S.C., at the Hall of Justice, Rochester, New York, at 10 a.m. on April 5, 1993.

Dated: April 2, 1993

LOUIS N. KASH, CORPORATION COUNSEL
Attorney for Defendant
City of Rochester
400A City Hall, 30 Church Street
Rochester, New York 14614

SUSAN L. HAUSER, MUNICIPAL ATTORNEY
Telephone: (716) 428-6764

To: ELLEN M. YACKNIN, ESQ.
Attorney for Plaintiff
80 Highland Avenue
Rochester, NY 14620

Hauser Affirmation in Support of Defendant's Motion
April 1, 1993

STATE OF NEW YORK
SUPREME COURT COUNTY OF MONROE

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

v.

CITY ASSESSOR, CITY OF ROCHESTER,
NEW YORK,

Defendant.

ATTORNEY'S
AFFIRMATION

Index No. 8872/91

SUSAN L. HAUSER, an attorney at law duly admitted to practice in the courts of this state, does affirm as follows:

1. I am a Municipal Attorney in the office of the Corporation Counsel of the City of Rochester, representing the defendant herein, and I am familiar with the facts of this action. I make this affirmation in opposition to the plaintiff's motions for a protective order and for summary judgment and in support of the defendant's cross-motion for summary judgment dismissing the complaint.

2. On March 22, 1993, the City served on the plaintiff Gay Alliance of Genesee Valley (GAGV) a Request for Production of Documents, seeking federal tax returns and financial statements of the GAGV for the years 1989 through 1992 (Ex. A hereto). On the same day, the City also served a Notice of Oral Deposition, for a deposition of Paul Scheib, President of the Board of the GAGV (Ex. B hereto). Under CPLR 3120, a request for documents

must permit 20 days for the production of such documents; thus, the City had to allow until April 12, 1993, for receipt of the documents. Therefore, the deposition of Paul Scheib was scheduled for April 21, 1993, in order to enable the City to question Scheib intelligently about the documents.

3. In its motion for a protective order, the GAGV now seeks to preclude the City from obtaining disclosure. Although the motion ostensibly covers both discovery requests, i.e., the request for production of documents and the notice of oral deposition, in fact, as noted in the GAGV's papers, the GAGV did promptly provide all the financial documents that the City had requested. Thus, the apparent focus of the motion for a protective order is the requested oral deposition of Paul Scheib.

4. The GAGV objects to the proposed deposition in part because of the alleged lateness of the request: 19 months after the GAGV served its initial notice and petition. However, almost a year of that time is attributable to the GAGV's delay in serving its initial motion to amend its complaint and for summary judgment (October 15, 1992). If the GAGV was so concerned about moving this case along expeditiously, it surely could have acted more promptly at that stage. Moreover, the City noticed Scheib's deposition within 20 days of being served with the GAGV's amended complaint. In any event, the proposed deposition will not delay the further progress of this case by more than a few weeks. (I

indicated on the telephone to the GAGV's counsel Susan Silverstein that I would be happy to move up the date of the deposition if she wished, since the GAGV had provided the requested financial information to us promptly.)

5. Furthermore, there is nothing in state law that prevents disclosure merely because it is requested at a point that may be many months from the commencement of the action. The City is entitled to the disclosure unless it would violate some rule of law.

6. In its motion papers, the GAGV also contends that the proposed deposition of Paul Scheib will cause "delay, annoyance and expense" to the GAGV (Yacknin Affirmation in Support of Motion for Protective Order, p. 12). This is sheer conclusion. There is no factual or other support provided for this contention. As noted above, the deposition will require no more than a few weeks. It is difficult to believe that the deposition would be either unduly "annoying" or "expensive" to the GAGV.

7. In its motion papers, the GAGV also appears to be contending that the City has conceded that all the relevant facts of the action are as presented in the GAGV's papers, and that there can therefore be no further factual inquiry. On the contrary, the City has consistently denied most of the crucial assertions made by the GAGV. (See City's Answer, dated November

12, 1991, and the City's Answer to Amended Complaint, dated March 22, 1993.)

8. When the GAGV first made a motion for summary judgment, on October 15, 1992, the City opposed the motion but did not submit its own affidavit with facts about the GAGV's operations. However, the City's primary ground for opposing the motion at that time was that it was premature because it sought judgment on a proposed amended complaint which had not yet been served. The Court denied the GAGV's motion. The City's decision not to submit a detailed affidavit on the earlier denied motion does not bar it from disputing any or all the GAGV's facts on this motion.

9. The City is now cross-moving for summary judgment on the ground that the undisputed facts in the record show that the City is entitled to judgment on the law, dismissing the complaint. However, it is perfectly consistent for the City to argue that if the Court does not agree with this position of the City, there are additional facts that the GAGV would have to prove before the GAGV would be entitled to judgment. The City's argument that it is entitled to judgment on the law does not concede that the GAGV is entitled to judgment on the law, on the current state of the record.

10. The City's position has always been that there are large factual gaps in the GAGV's case for a tax exemption, and

that it is the GAGV's burden to fill those gaps. The City does not have the initial burden of seeking out facts pertaining to the GAGV in order to prove that the GAGV does not qualify for exemption. The GAGV has the burden of demonstrating a prima facie case for an exemption. If, however, the City wishes discovery of certain facts, in order to demonstrate affirmatively that the GAGV does not qualify for an exemption, the City is surely not precluded from doing so. Furthermore, if the Court now thinks the GAGV has made its prima facie case, it would be prejudicial to the City to preclude discovery of facts the City could use in its defense.

11. The GAGV's affirmation also asserts that I personally stated, at the oral argument of the GAGV's motion to amend its complaint, on February 18, 1993, that no further factual submissions were necessary for a resolution of the summary judgment issue. That is not true. The Court indicated at that time that it wished to address the summary judgment issue in this case in the near future. I understood that the Court planned to address the GAGV's original summary judgment motion, on its original complaint. The Court asked me if the City wished to make any further written submissions before it heard arguments on the issue. I said I was not sure and could not answer the question without consultation with the Corporation Counsel. The court indicated that I could have a week to let the court know whether I wished time to make additional submissions. In a

subsequent letter to the court, dated February 23, 1993, I indicated that I would like an additional two weeks in which to submit supplementary materials.

12. A few days later, the Court's law clerk Michael Steinberg indicated to me in a telephone conversation that the Court planned to address the issue of summary judgment on the amended complaint (which had not yet been served), not on the original complaint as I had understood. I indicated to Mr. Steinberg that in that case I felt I could not address the issue by simply submitting additional materials related to the original complaint, but instead that I needed to await service of the amended complaint and joinder of issue. Then the GAGV could renew its motion for summary judgment. Therefore, as it turned out, I did not submit any additional materials on the two-week schedule anticipated in my February 23 letter. However, it was not because I was waiving any right to make submissions, but because any submissions would have been premature before issue was joined on the amended complaint.

13. The GAGV also now asserts that the City has no need for any financial information about the GAGV, because the City has conceded that the GAGV "meets the financial requirements for a property tax exemption" (Yacknin Affirmation in Support of Motion for Protective Order, p. 7). That is not true. The City has

agreed that the GAGV is a not-for-profit organization, and that there is no hidden profiteering by any individuals. However, the City has always denied that the GAGV qualifies as an educational or charitable organization. In determining what the true purpose of an organization is, it is relevant to know where the organization's money comes from, and where it goes. How an organization spends its money speaks volumes about its purposes, programs, priorities and uses of the allegedly exempt property.

14. For this reason, the City is entitled to financial information about the GAGV, and entitled to question the GAGV's President, Paul Scheib, about that information and about the programs operated at, and the uses of, the subject property.

15. In fact, the financial information that has been provided to the City by the GAGV raises many questions about its operations. Attached hereto, as Exhibits C, D, and E, are the GAGV's federal tax returns (Form 990) for the years 1989, 1990, and 1991, respectively. Attached as Exhibits F and G are the GAGV's financial statements for the years 1990 and 1991 (each one showing figures for the immediately preceding year as well).

16. Among other things, these documents show that the GAGV has accumulated substantial net assets over the past three years,

shown as follows:

	Net Earnings	Net Assets Year End
1988		$27,472
1989	$17,817	45,289
1990	26,134	71,423
1991	39,604	111,027

(Page 1 of each of Ex. C, D, and E)

17. Although the GAGV has each year shown a substantial surplus, relatively little money has been spent on any "service" programs. In the section of the tax return entitled "Statement of Program Service Accomplishments", the GAGV in 1989 listed three programs: a "picnic for the gay community", "theater tickets for members of the gay community", and "publication of newspaper for gay community" (Ex. C, p. 2). In 1990, the GAGV listed two such programs: the picnic and the newspaper (Ex. D, p. 2). In 1991, the GAGV listed four such programs: the picnic, the newspaper, a convention, and "various minor activities", consisting of a "parade, various sub-group meetings, brochures" (Ex. E, p. 2).

18. The newspaper appears to be the largest single program of the GAGV. Each year it generates nearly as much in income as in expenses; in 1991, it generated $41,474 in income and $42,330 in expenses (Ex. E, p. 2, 5). The picnic is clearly a major fund-raising event for the organization; in 1991, it generated $23,656 in income but cost only $8,272 in expenses (Ex. E, pp. 2,

5). The convention appears to have been a one-time activity in 1991, and was described as follows: "This is a two day convention held in downtown Rochester which benefits a large number of persons. It consists of educational workshops and group sessions discussing issues of concern to gay and lesbian people." (Ex. E, p. 2). It brought in $20,056 in income, and cost $29,816 (Ex. E, pp. 2, 5).

19. None of these programs appear to meet the established judicial tests of charitable or educational. Certainly the picnic would appear to be primarily a social affair, which is not an exempt activity. The newspaper is apparently designed to facilitate networking and communication among members of the gay community, which would not qualify as an exempt activity. The GAGV has submitted to this Court nothing but broad generalizations about the picnic and the newspaper (not even representative samples of the newspaper). The City is entitled to depose the GAGV's representative about these activities. The convention would appear to be another vehicle for networking and communication. If the GAGV is claiming that the convention qualifies as an educational activity, then the City is entitled to depose the GAGV's representative regarding the conduct of the convention: How many people attended, and who were they? How was the convention advertised and promoted? Were workshops or sessions held? What was their content? Were any materials distributed? How long was each session? How many people

attended them? Who were the instructors or facilitators? What credentials did they have? Were any "credits" offered?

20. The only other program listed for 1991 was the program entitled "various minor activities", including a "parade, various sub-group meetings, brochures". Apparently, this category would include all the other activities listed in Claire Parker's and Paul Scheib's affidavits: peer facilitation counseling, the "hot-line", the separate interest group meetings, the Speakers' Bureau. The expense of this category for 1991 was $3,344, or approximately 3% of the total budget of $99,664.

21. All the remaining 1991 expenses of the organization, equal to $15,902, are identified as "management" expenses, not directly attributable to any of the "programs".

22. The 1991 income and expenses of the GAGV, as shown in Ex. E, can be summarized as follows:

	91 Income	91 Expense
Picnic	$23,656	$8,272
Newspaper	41,474	42,330
Convention	20,056	29,816
Various "minor" activities (parade, sub-groups, brochures)		3,344
Contributions, grants	43,088	
Special fund-raising event(s)	10,150	
Interest income	652	
Room usage income	192	
Other expenses (management)		15,902
Totals	$139,268	$99,664

23. Clearly the GAGV has been successful in raising money. In each of the three years shown in the tax returns, net income has exceeded net expenses by a significant amount. In 1991, the GAGV's net income from its picnic was $15,384. It received $43,088 in contributions and grants. It received another $10,150 from a special fund-raising event. Rather than spending that money on programs, however, the GAGV has been simply accumulating a large part of that money and carrying it forward from year to year as a surplus. It is not clear whether the surplus is being accumulated for any specific purpose. (It is interesting to note that while the surplus for each of the past three years has ranged from around $18,000 to $40,000, the combined annual City/School and County real property taxes on the subject property, at issue in this lawsuit, are only around $2,600.)

24. The GAGV's expense allocations demonstrate that it is primarily a networking, communication organization. Its largest regular programs are its picnic and newspaper. In 1991, its other major program was its convention. Those three programs together accounted for $80,418, or 80%, of its total 1991 budget of $99,664. Any counseling or service programs are apparently contained within the "various minor activities" that cost a total of $3,344 in 1991, or 3% of the total budget.

25. If the GAGV is seeking to show that the activities set forth in these financial documents qualify as charitable or

educational, then the City is entitled to depose a GAGV representative about the financial documents. Why is the money that is being accumulated not being spent? Is it being saved for a specific purpose? If so, what purpose? Where generically does the substantial amount listed as "contributions and grants" come from? What amounts, if any, are government or institutional grants? For what purposes? Are there a few large contributors, or many small contributors? In what manner does the organization solicit contributions? Are the contributed amounts generally restricted or unrestricted?

26. The City is also entitled to depose a GAGV representative about the nature of its other programs. We have reason to believe, for example, that the so-called "hot-line" referred to in Claire Parker's affidavit is in fact an information line that is frequently answered by a recording that invites callers to leave a message on an answering machine, not a crisis "hot-line" that is answered by a trained counselor. We also have reason to believe that many of the callers are seeking information about social activities. How often is the telephone answered by a machine? By a live person? What is the proportionate distribution of the nature of the calls? What is the training of those who answer the telephone?

27. The City is also entitled to depose a GAGV representative about the specific use of the real property in

issue in this proceeding. How many rooms are there? What is each room used for? How frequently are each of the referenced meetings held? Where are they held? How many people attend? Who occupies what portion of the building for how much time on a typical weekday? A typical weekend? Are there any supplies or equipment or inventory stored on the property? Used for what purpose and by whom?

28. What the record of this case at the present time shows is that while the GAGV conducts useful community activities, they are not the types of activities that qualify as charitable or educational. The activities are primarily social or related to networking and communication within the gay community. There is no indication that the recipients of the services provided by the GAGV are financially needy individuals. While some gay organizations at the present time spend a substantial portion of their resources on AIDS-related services, the GAGV does not appear to fall into this category; the affidavits of Claire Parker and Paul Scheib do not list any substantial AIDS-related education or service activities. Certainly, it does not appear that any significant portion of the organization's budget is spent on AIDS-related programs.

29. The GAGV has not met its burden of proving that the activities it conducts are primarily charitable or educational. The record before the Court at this point does not show that the

GAGV qualifies for a tax exemption, and the GAGV is apparently not seeking to add any proof to that record. Therefore the City's cross-motion for summary judgment dismissing the complaint should be granted. In the alternative, if the Court finds that there are factual questions that need to be resolved before ruling on the tax exemption issue, the Court should deny both the GAGV's motion and the City's cross-motion for summary judgment, and should deny the GAGV's motion for a protective order, so that discovery can go forward.

30. With respect to the GAGV's claim for attorneys fees under 42 USCA section 1988, any such claim depends on a finding that the GAGV's civil rights were violated under section 1983. The factual proof needed on that matter is completely different from the factual proof on the tax exemption question. The proof required on the tax exemption issue is all related to the GAGV and the subject property. What are the GAGV's corporate purposes, what activities does it conduct, how is the property utilized? The primary proof required on the civil rights issue is related to the defendant City Assessor. What were his grounds for his action in denying the GAGV a tax exemption, what was his motivation, did he intend to discriminate against the GAGV because it is a gay-related organization?

31. At this point, there has been no evidence at all submitted by the GAGV on the civil rights issue, no evidence at

all that the City Assessor intended to discriminate against the GAGV because of the nature of the organization. In fact, the affidavit of Paul H. Jacobs, City Assessor, dated November 12, 1992, submitted in opposition to the GAGV's original motion for summary judgment, expressly denies any intent to discriminate.

32. Thus, it is clear that there is presently no basis in the record for granting the GAGV summary judgment on the civil rights claim and the related attorneys fees claim.

WHEREFORE, the defendant City Assessor asks the court to deny the GAGV's motion for a protective order, to deny the GAGV's motion for summary judgment, to grant the City's cross-motion for summary judgment, and for such other and further relief as the court deems proper.

Sworn to this 1st
day of April, 1993,
under penalties of perjury.

Susan L Hauser
Susan L. Hauser

Exhibit A to Hauser Affirmation
Request For Production of Documents

The document included here is the same as the Request for Production of Documents set forth in the Record at pages 111.

Exhibit B to Hauser Affirmation
Notice of Oral Deposition

The document included here is the same as the Notice of Oral Deposition set forth in the Record at pages 110.

Exhibit C to Hauser Affirmation
1989 Tax Return

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section (c) (except black lung benefit trust or private foundation) of the Internal Revenue Code or section 4947(a)(1) trust

(See separate instructions.)

Note: You may be required to use a copy of this return to satisfy state reporting requirements. See instruction E.

OMB No. 1545-0047

1989

For the calendar year 1989, or fiscal year beginning , 1989, and ending , 19

Use IRS label. Otherwise, please print or type.

Name of organization: GAY ALLIANCE OF THE GENESEE VALLEY INC
Address (number and street) or P.O. box number: 179 ATLANTIC AVENUE
City or town, state, and ZIP code: ROCHESTER, NY 14607-1255

A Employer identification number (see instruction S): 16 1066400
B State registration number (see instruction E):
C If application for exemption is pending, check here ▶ ☐

D Check type of organization—Exempt under section ▶ ☒ 501(c)(3) (insert number), OR ▶ ☐ section 4947(a)(1) trust (see instruction C7 and question 92.)

E Accounting method ☐ Cash ☒ Accrual ☐ Other (specify) ▶

F Is this a group return (see instruction Q) filed for affiliates? ☐ Yes ☒ No
If "Yes," enter the number of affiliates for which this return is filed ______
Is this a separate return filed by a group affiliate? ☐ Yes ☐ No

G If either answer in F is "Yes," enter four-digit group exemption number (GEN) ▶

H Check here ☐ if your gross receipts are normally not more than $25,000 (see instruction B11). You do not have to file a completed return with IRS, but if you received a Form 990 Package in the mail, you should file a return without financial data (see instruction A). Some states require a completed return.

Note: *Form 990EZ is available for organizations with gross receipts less than $100,000 and total assets less than $250,000 at end of year.*

501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990). (See instructions.)

Part I Statement of Revenue, Expenses and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:						
	a	Direct public support	1a	13,811				
	b	Indirect public support	1b	5642				
	c	Government grants	1c					
	d	Total (add lines 1a through 1c) (attach schedule—see instructions)					1d	19,453
	2	Program service revenue (from Part VII, line 93)					2	51,037
	3	Membership dues and assessments					3	
	4	Interest on savings and temporary cash investments					4	1433
	5	Dividends and interest from securities					5	
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Net rental income (loss)					6c	
	7	Other investment income (describe ▶)					7	
			(A) Securities		(B) Other			
	8a	Gross amount from sale of assets other than inventory	8a		8a			
	b	Less: cost or other basis and sales expenses	8b		8b			
	c	Gain (loss) (attach schedule)	8c		8c		8d	
	9	Special fundraising events and activities (attach schedule—see instructions):						
	a	Gross revenue (not including $ ______ of contributions reported on line 1a) MISC	9a	409				
	b	Less: direct expenses	9b					
	c	Net income (line 9a less line 9b)					9c	409
	10a	Gross sales less returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	c	Gross profit (loss) (attach schedule)					10c	
	11	Other revenue (from Part VII, line 103)					11	
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)					12	72,332
Expenses	13	Program services (from line 44, column (B)) (see instructions)					13	33,514
	14	Management and general (from line 44, column (C)) (see instructions)					14	21,001
	15	Fundraising (from line 44, column (D)) (see instructions)					15	
	16	Payments to affiliates (attach schedule—see instructions)					16	
	17	**Total expenses** (add lines 16 and 44, column (A))					17	54,515
Net Assets	18	Excess (deficit) for the year (subtract line 17 from line 12)					18	17,817
	19	Net assets or fund balances at beginning of year (from line 74, column (A))					19	27,472
	20	Other changes in net assets or fund balances (attach explanation)					20	
	21	Net assets or fund balances at end of year (add lines 18, 19, and 20)					21	45,289

For Paperwork Reduction Act Notice, see page 1 of the instructions.

Form **990** (1989)

CLIENT'S COPY

Exhibit C to Hauser Affirmation
1989 Tax Return

7/Form 990 (1989)

Part II **Statement of Functional Expenses** All orga ions must complete column (A). Columns (B), (C), D) are required for section 501(c)(id (c)(4) organizations and 4947(a)(1) trusts but optio. r others (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule)				
23 Specific assistance to individuals				
24 Benefits paid to or for members				
25 Compensation of officers, directors, etc.				
26 Other salaries and wages	12,829	8454	4375	
27 Pension plan contributions				
28 Other employee benefits	849	485	364	
29 Payroll taxes	877	635	242	
30 Professional fundraising fees				
31 Accounting fees	1400		1400	
32 Legal fees				
33 Supplies	5402	1418	3984	
34 Telephone	1274	524	750	
35 Postage and shipping	3061	1406	1655	
36 Occupancy	5553	1656	3897	
37 Equipment rental and maintenance	1076		1076	
38 Printing and publications	11,584	11,584		
39 Travel				
40 Conferences, conventions, and meetings				
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)	826		826	
43 Other expenses (itemize): a PAYROLL PROCESSING	198	134	64	
b COMMISSIONS	341	341		
c INSURANCE	647	19	628	
d CLEANING & MAINTENANCE	1482		1482	
e				
f SEE SCHEDULE	7116	6858	258	
44 **Total functional expenses** (add lines 22 through 43) Organizations completing columns B-D, carry these totals to lines 13-15.	54,515	33,514	21,001	

Expenses

Part III **Statement of Program Service Accomplishments** (See instructions.)

Describe what was achieved in carrying out your exempt purposes. Fully describe the services provided; the number of persons benefited; or other relevant information for each program title. Section 501(c)(3) and (4) organizations must also enter the amount of grants to others.	**Expenses** Required for section 501(c)(3) and (4) organizations, optional for others
a PICNIC FOR GAY COMMUNITY - THIS IS A MAJOR ANNUAL EVENT FOR THE GAY COMMUNITY, IT AFFORDS MEMBERS AN OPPORTUNITY TO GET ACQUAINTED AND ATTAIN A SENSE OF PRIDE. IT ALSO DRAWS PUBLICITY TO THE NEEDS OF THE COMMUNITY. (Grants and allocations $)	5889
b THEATER TICKETS FOR MEMBERS OF GAY COMMUNITY - THIS WAS ANOTHER OF THE SORT OF SOCIAL EVENTS WHICH THE ORGANIZATION TRIES TO FOSTER. IT CONTRIBUTES TO THE PARTICIPANTS SENSE OF COMMUNITY AND SELF-WORTH (Grants and allocations $)	969
c PUBLICATION OF NEWSPAPER FOR GAY COMMUNITY - THIS IS ONE OF THE ORGANIZATIONS PRINCIPAL ONGOING ACTIVITIES. IT SPREADS INFORMATION AND CONTRIBUTES TO THE SENSE OF COMMUNITY (Grants and allocations $)	26,656
d (Grants and allocations $)	
e Other program services (attach schedule) (Grants and allocations $)	
f Total (add lines a through e) (should equal line 44, column (B)) ►	33,514

Exhibit C to Hauser Affirmation
1989 Tax Return

Part IV Balance Sheets

	Note: *Where required, attached schedules and amounts in the description column should be for end-of-year amounts only*			(A) Beginning of year		(B) End of year
	Assets					
45	Cash—noninterest-bearing			1264	45	3134
46	Savings and temporary cash investments			24,212	46	36.044
47a	Accounts receivable	47a	3350			
b	Less: allowance for doubtful accounts	47b	100	1997	47c	3250
48a	Pledges receivable	48a				
b	Less: allowance for doubtful accounts	48b			48c	
49	Grants receivable				49	
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)				50	
51a	Other notes and loans receivable (attach schedule)	51a				
b	Less: allowance for doubtful accounts	51b			51c	
52	Inventories for sale or use				52	
53	Prepaid expenses and deferred charges				53	
54	Investments—securities (attach schedule)				54	
55a	Investments—land, buildings, and equipment: basis	55a				
b	Less: accumulated depreciation (attach schedule)	55b			55c	
56	Investments—other (attach schedule)				56	
57a	Land, buildings, and equipment: basis	57a	4893			
b	Less: accumulated depreciation (attach schedule)	57b	3996	1530	57c	897
58	Other assets (describe ▶ DEPOSIT ON BUILDING & RELATED ACQUISITION COSTS)				58	3141
59	**Total assets** (add lines 45 through 58)			29,003	59	46,466
	Liabilities					
60	Accounts payable and accrued expenses			1531	60	1177
61	Grants payable				61	
62	Support and revenue designated for future periods (attach schedule)				62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64	Mortgages and other notes payable (attach schedule)				64	
65	Other liabilities (describe ▶ ______)				65	
66	**Total liabilities** (add lines 60 through 65)			1531	66	1177
	Fund Balances or Net Assets					
	Organizations that use fund accounting, check here ▶ ☐ and complete lines 67 through 70 and lines 74 and 75.					
67a	Current unrestricted fund				67a	
b	Current restricted fund				67b	
68	Land, buildings, and equipment fund				68	
69	Endowment fund				69	
70	Other funds (describe ▶ ______)				70	
	Organizations that do not use fund accounting, check here ▶ ☐ and complete lines 71 through 75.					
71	Capital stock or trust principal				71	
72	Paid-in or capital surplus				72	
73	Retained earnings or accumulated income			27,472	73	45,289
74	Total fund balances or net assets (see instructions)			27,472	74	45,289
75	**Total liabilities and fund balances/net assets** (see instructions)			29,003	75	46,466

Exhibit C to Hauser Affirmation
1989 Tax Return

Form 990 (1989) Page 4

Part V List of Officers, Directors, and Trustees (List each one even if not compensated See instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter zero)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
CLAIRE PARKER 15 BENTON ST. ROCHESTER, NY 14620	PRESIDENT 10 HRS	0	0	0
BOB OWENS 247 WELDON ST. ROCHESTER, NY 14611	VICE-PRES 10 HRS	0	0	0
BETTY DWYER 613 WINONA BLVD ROCHESTER, NY 14617	TREASURER 10 HRS	0	0	0
HORACE LETHBRIDGE 35 WELLESLEY ST ROCHESTER, NY 14607	SECRETARY 10 HRS	0	0	0

Part VI Other Information

			Yes	No
76	Did you engage in any activity not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of each activity.	76		X
77	Were any changes made in the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes.	77		X
78a	Did your organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a	X	
b	If "Yes," have you filed a tax return on **Form 990-T**, Exempt Organization Business Income Tax Return, for this year?	78b	X	
c	At any time during the year, did you own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX.	78c		X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instructions.) If "Yes," attach a statement as described in the instructions.	79		X
80a	Are you related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? (See instructions.)	80a		X
b	If "Yes," enter the name of the organization ► ______ and check whether it is ☐ exempt OR ☐ nonexempt.			
81a	Enter amount of political expenditures, direct or indirect, as described in the instructions. 81a -0-			
b	Did you file **Form 1120-POL**, U.S. Income Tax Return for Certain Political Organizations, for this year?	81b		X
82a	Did you receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. See instructions for reporting in Part III. 82b			
83a	Did anyone request to see either your annual return or exemption application (or both)?	83a		X
b	If "Yes," did you comply as described in the instructions? (See General Instruction L.)	83b		
84a	Did you solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did you include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction N.)	84b		
85a	*Section 501(c)(5) or (6) organizations.*—Did you spend any amounts in attempts to influence public opinion about legislative matters or referendums? (See instructions and Regulations section 1.162-20(c).)	85a		
b	If "Yes," enter the total amount spent for this purpose 85b			
86	*Section 501(c)(7) organizations.*—Enter:			
a	Initiation fees and capital contributions included on line 12. 86a			
b	Gross receipts, included on line 12, for public use of club facilities (See instructions.) 86b			
c	Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (See instructions.)	86c		
87	*Section 501(c)(12) organizations.*—Enter amount of:			
a	Gross income received from members or shareholders 87a			
b	Gross income received from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b			
88	*Public interest law firms.*—Attach information described in the instructions.			
89	List the states with which a copy of this return is filed ► NEW YORK			
90	During this tax year did you maintain any part of your accounting/tax records on a computerized system?	90	X	

91 The books are in care of ► BETTY DWYER Telephone no. ► 716-244-8246
Located at ► 179 ATLANTIC AVE, ROCHESTER, NY 14607

92 *Section 4947(a)(1) trusts filing Form 990 in lieu of* Form 1041, U.S. Fiduciary Income Tax Return.—Check here ► ☐
and enter the amount of tax-exempt interest received or accrued during the tax year. ► 92

Exhibit C to Hauser Affirmation
1989 Tax Return

Form 990 (1989)

Part VII Analysis of Income-Produci. ıctivities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
93 Program service revenue:					
(a) ADVERTISING & CIRCULATION INCOME	7310	22,860			
(b) PICNIC					23,226
(c) SPEAKERS BUREAU					175
(d) THEATER & NIGHT CLUB PERFORMANCES					4716
(e)					
(f)					
(g) Fees from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	1433	
96 Dividends and interest on securities					
97 Net rental income (loss) from real estate:	▨	▨	▨	▨	▨
(a) debt-financed property					
(b) not debt-financed property					
98 Net rental income (loss) from personal property					
99 Other investment income					
100 Gain (loss) from sales of assets other than inventory					
101 Net income from special fundraising events			05	409	
102 Gross profit (loss) from sales of inventory					
103 Other revenue: (a)					
(b)					
(c)					
(d)					
(e)					
104 Subtotal (add columns (b), (d), and (e))	▨	22,860	▨	1842	28,117

105 TOTAL (add line 104, columns (b), (d), and (e)) ► 52,8[illegible]

(Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part VII contributed importantly to the accomplishment of your exempt purposes (other than by providing funds for such purposes).
93(a)	MAJOR ANNUAL SOCIAL EVENT FOR GAY COMMUNITY
93(c)	EDUCATE COMMUNITY CONCERING GAY ISSUES
93(d)	RECREATIONAL EVENTS FOR MEMBERS OF GAY COMMUNITY
	PURPOSE OF THE ORGANIZATION IS TO PROMOTE THE WELFARE OF THE GAY COMMUNITY.

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if you answered "Yes" to question 78c)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

► Signature of officer ______ Date ______ ► Title ______

CLIENT'S COPY

Paid Preparer's Use Only

Preparer's signature ►

Date 9/11/90

Check if self-employed ► ☒

Firm's name (or yours if self-employed) and address ► NELSON P. MARACLE, C.P.A.
760 WINTON RD. NORTH ROCHESTER, NY

ZIP code 14609

16 0980753

*U.S. Government Printing Office: 1990-252-151/00066

Exhibit C to Hauser Affirmation
1989 Tax Return

Form **4562**
Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

▶ See separate instructions.
▶ Attach this form to your return.

OMB No. 1545-0172
1989
Attachment Sequence No. 67

Name(s) as shown on return: GAY ALLIANCE OF THE GENESEE VALLEY, INC

Identifying number: 16-1066400

Business or activity to which this form relates: TAX EXEMPT - FORM 990

Part I **Depreciation** *(Use Part III for automobiles, certain other vehicles, computers, and property used for entertainment, recreation, or amusement.)*

Section A.—Election To Expense Depreciable Assets (Section 179)

1 Maximum dollar limitation	1	$10,000
2 Total cost of section 179 property placed in service during the tax year (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	$200,000
4 Reduction in limitation (Subtract line 3 from line 2, but do not enter less than -0-.)	4	
5 Dollar limitation for tax year (Subtract line 4 from line 1, but do not enter less than -0-.)	5	

(a) Description of property	(b) Date placed in service	(c) Cost	(d) Elected cost
6			

7 Listed property—Enter amount from line 28	7	
8 Tentative deduction (Enter the lesser of: (a) line 6 plus line 7; or (b) line 5.)	8	
9 Taxable income limitation (Enter the lesser of :(a) Taxable income; or (b) line 5) (see instructions)	9	
10 Carryover of disallowed deduction from 1988 (see instructions)	10	
11 Section 179 expense deduction (Enter the lesser of: (a) line 8 plus line 10; or (b) line 9.)	11	
12 Carryover of disallowed deduction to 1990 (Add lines 8 and 10, less line 11.) ▶	12	

Section B.—MACRS Depreciation

(a) Classification of property	(b) Date placed in service	(c) Basis for depreciation (Business use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
13 General Depreciation System (GDS) (see instructions): *For assets placed in service ONLY during tax year beginning in 1989*						
a 3-year property						
b 5-year property		193	5 YR	MY	200 DB	39
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
h Nonresidential real property			31.5 yrs.	MM	S/L	
			31.5 yrs.	MM	S/L	
14 Alternative Depreciation System (ADS) (see instructions): *For assets placed in service ONLY during tax year beginning in 1989*						
a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

15 Listed property—Enter amount from line 27	15	
16 GDS and ADS deductions for assets placed in service before 1989 (see instructions)	16	368

Section C.—ACRS and/or Other Depreciation

17 Property subject to section 168(f)(1) election (see instructions)	17	
18 ACRS and/or other depreciation (see instructions)	18	419

Section D.—Summary

19 Total (Add deductions on line 11 and lines 13 through 18.) Enter here and on the appropriate line of your return (Partnerships and S corporations—see instructions.)	19	826
20 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs (see instructions)	20	

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Form **4562** (1989)

Exhibit C to Hauser Affirmation
1989 Tax Return

Form 4562 (1989) Page 2

Part II Amortization

(a) Description of property	(b) Date amortization begins	(c) Cost or other basis	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
21 Amortization for property placed in service only during tax year beginning in 1989			▨	▨	▨
22 Amortization for property placed in service before 1989				22	
23 Total. Enter here and on "Other Deductions" or "Other Expenses" line of your return				23	

Part III Listed Property.—Automobiles, Certain Other Vehicles, Computers, and Property Used for Entertainment, Recreation, or Amusement

If you are using the standard mileage rate or deducting vehicle lease expense, complete columns (a) through (d) of Section A, all of Section B, and Section C if applicable.

Section A.—Depreciation (Caution: *See instructions for limitations for automobiles.*)

24a Do you have evidence to support the business use claimed? ☐ Yes ☐ No 24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business use percentage (%)	(d) Cost or other basis (see instructions for leased property)	(e) Basis for depreciation — business use only	(f) Recovery period	(g) Method	(h) Depreciation deduction	(i) Elected section 179 cost
25 *Property used more than 50% in a trade or business:*								
26 *Property used 50% or less in a trade or business:*								
						S/L		▨
						S/L		▨
						S/L		▨
27 Total (Enter here and on line 15, page 1.)						27		▨
28 Total (Enter here and on line 7, page 1.)							28	

Section B.—Information Regarding Use of Vehicles—*If you deduct expenses for vehicles:*

- *Always complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.*
- *If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.*

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
29 Total business miles driven during the year (DO NOT include commuting miles)						
30 Total commuting miles driven during the year						
31 Total other personal (noncommuting) miles driven						
32 Total miles driven during the year (Add lines 29 through 31)						

	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
33 Was the vehicle available for personal use during off-duty hours?												
34 Was the vehicle used primarily by a more than 5% owner or related person?												
35 Is another vehicle available for personal use?												

Section C.—Questions for Employers Who Provide Vehicles for Use by Their Employees

(Answer these questions to determine if you meet an exception to completing Section B. **Note:** *Section B must always be completed for vehicles used by sole proprietors, partners, or other more than 5% owners or related persons.)*

	Yes	No
36 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
37 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? (See instructions for vehicles used by corporate officers, directors, or 1% or more owners.)		
38 Do you treat all use of vehicles by employees as personal use?		
39 Do you provide more than five vehicles to your employees and retain the information received from your employees concerning the use of the vehicles?		
40 Do you meet the requirements concerning qualified automobile demonstration use (see instructions)?		
Note: *If your answer to 36, 37, 38, 39, or 40 is "Yes," you need not complete Section B for the covered vehicles.*	▨	▨

Exhibit C to Hauser Affirmation
1989 Tax Return

GAY ALLIANCE OF THE GENESEE VALLEY INC.

16-1066400

Form 990 Period Ended 12/31/89

Page 2, Sch II, Line 43f OTHER EXPENSES

	(A) TOTAL	(B) PROG SERV	(C) MGMT & GENL
LIBRARY	$ 219		$ 219
PICNIC EXPENSES	5889	$ 5889	
THEATRE TICKETS	969	969	
MISCELLANEOUS	39		39
	$ 7116	$ 6858	$ 258

Page 3, Sch IV, Line 57- LAND, BUILDINGS AND EQUIPMENT

	COST	ACCUM DEPREC
COPIER	$ 2090	$ 2090
COMPUTER	1655	1178
FURNISHINGS	1148	728
	$ 4893	$ 3996

Page___, Sch___, Line___-

Page___, Sch___, Line___-

Exhibit C to Hauser Affirmation
1989 Tax Return

SCHEDULE A
(Form 990)
Department of the Treasury
Internal Revenue Service

Organization Exempt Under 501(c)(3)

(Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Trust
Supplementary Information
▶ Attach to Form 990 (or Form 990EZ).

OMB No 1545-0047

1989

Name: GAY ALLIANCE OF THE GENESEE VALLEY, INC.

Employer identification number: 16 1066400

Part I **Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees (See specific instructions.)** (List each one. If there are none, enter "None.")

(a) Name and address of employees paid more than $30,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans	(e) Expense account and other allowances
NONE				

Total number of other employees paid over $30,000 ▶

Part II **Compensation of the Five Highest Paid Persons for Professional Services (See specific instructions.)** (List each one. If there are none, enter "None.")

(a) Name and address of persons paid more than $30,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over $30,000 for professional services ▶

Part III **Statements About Activities**

		Yes (1)	No (2)
1 During the year, have you attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?	1		X
If "Yes," enter the total expenses paid or incurred in connection with the legislative activities. $ ______ Complete Part VI of this form for organizations that made an election under section 501(h) on Form 5768 or other statement. For other organizations checking "Yes," attach a statement giving a detailed description of the legislative activities and a classified schedule of the expenses paid or incurred.			
2 During the year, have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer, or creator of your organization, or any taxable organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary			
a Sale, exchange, or leasing of property?	2a		X
b Lending of money or other extension of credit?	2b		X
c Furnishing of goods, services, or facilities?	2c		X
d Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		X
e Transfer of any part of your income or assets?	2e		X
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.			
3 Do you make grants for scholarships, fellowships, student loans, etc.?	3		X
4 Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you in furtherance of your charitable programs qualify to receive payments. (See specific instructions.)			

Exhibit C to Hauser Affirmation
1989 Tax Return

Schedule A (Form 990) 1989 Page 2

Part IV **Reason for Non-Private Foundation Status** (See instructions for definitions.)

The organization is not a private foundation because it is (please check only **ONE** applicable box):

5 ☐ 1 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ 2 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)

7 ☐ 3 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ 4 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ 5 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter name, city, and state of hospital ▶**

10 ☐ 6 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)

11 ☐ 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)

12 ☒ 8 An organization that normally receives: (a) no more than ⅓ of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than ⅓ of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete Support Schedule.)

13 ☐ 9 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) boxes 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). See section 509(a)(3).

Provide the following information about the supported organizations. (See instructions for Part IV, box 13.)

(a) Name of supported organizations	(b) Box number from above
N/A	

14 ☐ 0 An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions.)

Support Schedule (Complete only if you checked box 10, 11, or 12 above.) Use cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 1988	(b) 1987	(c) 1986	(d) 1985	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	9151	10,222	12,258	7934	39,565
16 Membership fees received	4333	2966	1355	1875	10,529
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	20,561	21,006	15,611	13,037	70,215
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	972	867	534	378	2751
19 Net income from unrelated business activities not included in line 18	0	1146	< 52>	1792	2886
20 Tax revenues levied for your benefit and either paid to you or expended on your behalf					
21 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets					
23 Total of lines 15 through 22	35,017	36,207	29,706	25,016	125,946
24 Line 23 minus line 17	14,456	15,201	14,095	11,979	55,731
25 Enter 1% of line 23	350	362	297	250	▨

26 Organizations described in box 10 or 11:

a Enter 2% of amount in column (e), line 24

b Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1985 through 1988 exceeded the amount shown in line 26a. Enter the sum of all excess amounts here

(Continued on page 3)

Exhibit C to Hauser Affirmation
1989 Tax Return

Part IV **Support Schedule** (continued) **(Complete only if you checked box 10, 11, or 12 on page 2.)**

27 Organizations described in box 12, page 2:

a Attach a list for amounts shown on lines 15, 16, and 17, showing the name of, and total amounts received in each year from, each "disqualified person," and enter the sum of such amounts for each year:

(1988) NONE (1987) NONE (1986) NONE (1985) NONE

b Attach a list showing, for 1985 through 1988, the name and amount included in line 17 for each person (other than "disqualified persons") from whom the organization received more during that year than the larger of the amount on line 25 for the year or $5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:

(1988) NONE (1987) NONE (1986) NONE (1985) NONE

28 For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1985 through 1988, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15 above. (See specific instructions.) N/A

Part V **Private School Questionnaire**
(To be completed ONLY by schools that checked box 6 in Part IV) N/A

		Yes	No
29 Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?	29		
30 Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31 Have you publicized your racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve?	31		

If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)

32 Do you maintain the following:

		Yes	No
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d Copies of all material used by you or on your behalf to solicit contributions?	32d		

If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)

33 Do you discriminate by race in any way with respect to:

		Yes	No
a Students' rights or privileges?	33a		
b Admissions policies?	33b		
c Employment of faculty or administrative staff?	33c		
d Scholarships or other financial assistance? (See instructions.)	33d		
e Educational policies?	33e		
f Use of facilities?	33f		
g Athletic programs?	33g		
h Other extracurricular activities?	33h		

If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)

		Yes	No
34a Do you receive any financial aid or assistance from a governmental agency?	34a		
b Has your right to such aid ever been revoked or suspended?	34b		

If you answered "Yes" to either 34a or b, please explain using an attached separate statement.

		Yes	No
35 Do you certify that you have complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation. (See instructions for Part V.)	35		

Exhibit C to Hauser Affirmation
1989 Tax Return

Schedule A (Form 990) 1989 Page 4

Part VI **Lobbying Expenditures by Public Charities** (see instructions)
(To be completed ONLY by an eligible organization that filed Form 5768) N/A

Check here ▶ **a** ☐ If the organization belongs to an affiliated group (see instructions).
Check here ▶ **b** ☐ If you checked a and "limited control" provisions apply (see instructions).

Limits on Lobbying Expenses	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total (grassroots) lobbying expenses to influence public opinion		
37 Total lobbying expenses to influence a legislative body		
38 Total lobbying expenses (add lines 36 and 37)		
39 Other exempt purpose expenses (see Part VI instructions)		
40 Total exempt purpose expenses (add lines 38 and 39) (see instructions)		
41 Lobbying nontaxable amount. Enter the smaller of $1,000,000 or the amount determined under the following table—		
42 Grassroots nontaxable amount (enter 25% of line 41)		
43 Excess of line 36 over line 42		
44 Excess of line 38 over line 41		

If the amount on line 40 is—	**The lobbying nontaxable amount is—**
Not over $500,000	20% of the amount on line 40
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000	$225,000 plus 5% of the excess over $1,500,000

(Complete lines 43 and 44. File Form 4720 if either line 36 exceeds line 42 or line 38 exceeds line 41.)

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45–50 for details.)

	Lobbying Expenses During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 1989	(b) 1988	(c) 1987	(d) 1986	(e) Total
45 Lobbying nontaxable amount (see instructions)					
46 Lobbying ceiling amount (150% of line 45(e))	▨	▨	▨	▨	
47 Total lobbying expenses (see instructions)					
48 Grassroots nontaxable amount (see instructions)					
49 Grassroots ceiling amount (150% of line 48(e))	▨	▨	▨	▨	
50 Grassroots lobbying expenses (see instructions)					

Exhibit C to Hauser Affirmation
1989 Tax Return

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

N/A

		Yes	No
51	Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?	▨	▨
a	Transfers from the reporting organization to a noncharitable exempt organization of:		
	(i) Cash		
	(ii) Other assets		
b	Other Transactions:	▨	▨
	(i) Sales of assets to a noncharitable exempt organization		
	(ii) Purchases of assets from a noncharitable exempt organization		
	(iii) Rental of facilities or equipment		
	(iv) Reimbursement arrangements		
	(v) Loans or loan guarantees		
	(vi) Performance of services or membership or fundraising solicitations		
c	Sharing of facilities, equipment, mailing lists or other assets, or paid employees		

d If the answer to any of the above is "Yes," complete the following schedule. The "Amount involved" column below should always indicate the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, the column should also indicate the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☐ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Exhibit C to Hauser Affirmation
1989 Tax Return

Form **990-T**
Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return

(Under Section 511 of the Internal Revenue Code) For calendar year 1989 or other tax year beginning .... 1989, and ending .... 19 .....

OMB No 1545-0687

1989

Please Print or Type

Name of organization: GAY ALLIANCE OF THE GENESEE VALLEY, INC.
Number and street (or P.O. box if mail is not delivered to street address): 179 ATLANTIC AVENUE
City or town, state, and ZIP code: ROCHESTER, NY 14607-1255

A Employer identification number (employees' trust, see instruction for Block A): 16 1066400
B Enter unrelated business activity codes from the last page of the instructions: 7310

C Check box if address changed ▶ ☒
D Exempt under section ▶ ☒ 501(c) (3) OR ▶ ☐ 408(e)
E Check type of organization ▶ ☒ Corporation ☐ Trust ☐ Section 401(a) trust
F Group exemption number (see instructions for Block F) ▶

If the unrelated trade or business gross income is $10,000 or less, complete only page 1 and Part III on page 2, and sign the return. Complete all applicable parts of the form (except lines 1 through 4 on page 1) if unrelated trade or business gross income is over $10,000.

Taxable Income

1	Unrelated trade or business gross income (state sources ▶ ....)			1	
2	Deductions (including net operating loss) (complete Parts I and II instead of lines 1, 2, 3, and 4 if gross income is over $10,000)			2	
3	Unrelated business taxable income before specific deduction (line 1 less line 2)			3	
4	Specific deduction (see instructions)			4	
5	Unrelated business taxable income (line 3 less line 4 or enter amount from line 33, page 2. If line 4 is greater than line 3, enter the lesser of zero or line 3.)			5	0

Tax Computation

	Organizations Taxable as Corporations (see instructions for tax computation)				
6	Controlled group members (sections 1561 and 1563)—Check here: ☐ and:				
a	Enter your share of the $50,000 and $25,000 taxable income bracket amounts (in that order) (i) $ (ii) $				
b	Enter your share of the additional 5% tax (not to exceed $11,750) $				
7	Income tax			7	0
	Trusts Taxable at Trust Rates (see instructions for tax computation)				
8	Income tax on the amount on line 5			8	N/A

Total Income Tax

9a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	9a			
b	Other credits (see instructions)	9b			
c	General business credit.—Check if from: ☐ Form 3800 ☐ Form 3468 ☐ Form 6478 ☐ Form 6765 ☐ Form 8586	9c			
d	Credit for prior year minimum tax (attach Form 8801)			9d	
10	Total (add lines 9a through 9d)			10	0
11	Subtract line 10 from line 7 or line 8			11	0
12	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611			12	
13a	Alternative minimum tax .... b Environmental tax			13c	
14	**Total tax** (add lines 11, 12, and 13c)			14	0
15	**Payments: a** 1988 overpayment credited to 1989	15a			
b	1989 estimated tax payments	15b			
c	Subtotal (add lines 15a and 15b)	15c			
d	Tax deposited with Form 7004 or Form 2758	15d			
e	Foreign organizations—Tax paid or withheld at source (see instructions)	15e			
f	Other credits and payments (see instructions)	15f			
16	Total credits and payments (add lines 15c through 15f)			16	
17	Enter any **penalty** for underpayment of estimated tax. Check ▶ ☐ if Form 2220 is attached			17	
18	**Tax due**—If the total of lines 14 and 17 is larger than line 16, enter amount owed ▶			18	0
19	**Overpayment**—If line 16 is larger than the total of lines 14 and 17, enter amount overpaid ▶			19	
20	Enter the amount of line 19 you want: **Credited to 1990 estimated tax ▶** Refunded ▶			20	

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer CLIENT'S COPY Date ▶ Title

Paid Preparer's Use Only

Preparer's signature ▶ Date 9/11/90 Check if self-employed ▶ ☒ Preparer's social security no 085 : 22 : 4786

Firm's name (or yours, if self-employed) and address ▶ NELSON P. MARACLE, C.P.A.
760 WINTON RD. NORTH ROCHESTER, NY
E.I. No. ▶ 16 : 0980753
ZIP code 14609

For Paperwork Reduction Act Notice, see page 1 of Instructions.

Form 990-T (1989)

Exhibit C to Hauser Affirmation
1989 Tax Return

Form 990-T (1989) Page 2

Part I Unrelated Trade or Business Income

1a	Gross receipts or sales .... b Less returns and allowances .... c Balance ▶	1c	
2	Cost of goods sold and/or operations (Schedule A, line 7)	2	
3	Gross profit (line 1c less line 2)	3	
4a	Capital gain net income (attach separate Schedule D) (see instructions)	4a	
b	Net gain or (loss) from Form 4797, Part II, line 18 (attached)	4b	
c	Capital loss deduction for trusts	4c	
5	Income (loss) from partnerships (attach statement)	5	
6	Rent income (Schedule C)	6	
7	Unrelated debt-financed income (Schedule E, line 2)	7	
8	Investment income of a section 501(c)(7), (9), (17), or (20) organization (Schedule F)	8	
9	Interest, annuities, royalties, and rents from controlled organizations (Schedule G)	9	
10	Exploited exempt activity income (Schedule H)	10	
11	Advertising income (Schedule I, Part III–A)	11	
12	Other income (see instructions for line 12—attach schedule)	12	
13	TOTAL—Unrelated trade or business income (add lines 3 through 12)	13	

Part II Deductions Not Taken Elsewhere (See Instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule J)			14	
15	Salaries and wages			15	
16	Repairs (see instructions)			16	
17	Bad debts (see instructions)			17	
18	Interest (attach schedule)			18	
19	Taxes			19	
20	Contributions (see instructions)			20	
21	Depreciation (attach Form 4562)	21		▨	
22	Less depreciation claimed in Schedule A and elsewhere on return	22a		22b	
23	Depletion			23	
24a	Contributions to deferred compensation plans (see instructions)			24a	
b	Employee benefit programs (see instructions)			24b	
25	Other deductions (attach schedule)			25	
26	TOTAL DEDUCTIONS (add lines 14 through 25)			26	
27	Unrelated business taxable income before allowable advertising loss (subtract line 26 from line 13)			27	
28	Advertising loss (Schedule I, Part III–B)			28	
29	Unrelated business taxable income before net operating loss deduction (subtract line 28 from line 27)			29	
30	Net operating loss deduction (see instructions)			30	
31	Unrelated business taxable income before specific deduction (subtract line 30 from line 29)			31	
32	Specific deduction (see instructions for line 4 of page 1)			32	
33	Unrelated business taxable income (subtract line 32 from line 31. If line 32 is greater than line 31, enter the lesser of zero or line 31.) Enter here and on page 1, line 5			33	-0-

SCHEDULE A—COST OF GOODS SOLD AND/OR OPERATIONS (see Instructions for Part I, line 2)

Method of inventory valuation (specify) ▶

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2		7	Cost of goods sold and/or operations Subtract line 6 from line 5. (Enter here and on line 2, Part I.)	7	
3	Cost of labor	3					
4a	Additional section 263A costs (attach schedule)	4a		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
b	Other costs (attach schedule)	4b					
5	TOTAL—Add lines 1 through 4b	5					

Part III Statements Regarding Certain Activities and Other Information

		Yes	No
1	At any time during the tax year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See page 11 of the Instructions for exceptions and filing requirements for form TD F 90-22.1.) If "Yes," write in the name of the foreign country ▶		X
2	Was the organization the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the organization had any beneficial interest in it? If "Yes," the organization may have to file Forms 3520, 3520-A, or 926.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year ▶		

The books are in care of ▶ BETTY DWYER 179 ATLANTIC AVE, ROCHESTER, NY 14607 Telephone number ▶ (716) 244-8246

Exhibit C to Hauser Affirmation
1989 Tax Return

Form 990-T (1989) Page 3

SCHEDULE C—RENT INCOME FROM REAL PROPERTY AND PERSONAL PROPERTY LEASED WITH REAL PROPERTY

(see Instructions for Part I, line 6)

1. Description of property	2. Rent received or accrued	3. Percentage of rent for personal property
		%
		%
		%
		%
		%

4. Complete for any item if the entry in column 3 is more than 50%, or if the rent is based on profit or income		5. Complete for any item if the entry in column 3 is more than 10% but not more than 50%		
(a) Deductions directly connected (attach schedule)	(b) Income includible (column 2 minus column 4(a))	(a) Gross income reportable (column 2 x column 3)	(b) Deductions directly connected with personal property (attach schedule)	(c) Income includible (column 5(a) minus column 5(b))

Add columns 4(b) and 5(c) and enter total here and on line 6, Part I, page 2 . . . . .

SCHEDULE E—UNRELATED DEBT-FINANCED INCOME (see Instructions for Part I, line 7)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight-line depreciation (attach schedule)	(b) Other deductions (attach schedule)
1			

4. Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Percentage which col. 4 is of col. 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))	9. Net income (loss) includible (column 7 minus column 8)
		%			
		%			
		%			
		%			

2 Total (enter here and on line 7, Part I, page 2) . . . .
3 Total dividends-received deductions included in column 8 . . . .

SCHEDULE F—INVESTMENT INCOME OF A SECTION 501(c)(7), (9), (17), OR (20) ORGANIZATION

(see Instructions for Part I, line 8)

1. Description	2. Amount	3. Deductions directly connected (attach schedule)	4. Net investment income (column 2 minus column 3)	5. Set-asides (attach schedule)	6. Balance of investment income (column 4 minus column 5)

Total (enter here and on line 8, Part I, page 2) . . . .

SCHEDULE G—INTEREST, ANNUITIES, ROYALTIES, AND RENTS FROM CONTROLLED ORGANIZATIONS

(see Instructions for Part I, line 9)

1. Name and address of controlled organization(s)	2. Gross income from controlled organization(s)	3. Deductions of controlling organization directly connected with column 2 income (attach schedule)	4. Exempt controlled organizations		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under sec. 501(a), or the amount in col. (a), whichever is more	(c) Percentage which col (a) is of col (b)
					%
					%
					%

5. Nonexempt controlled organizations			6. Gross income reportable (column 2 x column 4(c) or column 5(c))	7. Allowable deductions (column 3 x column 4(c) or column 5(c))	8. Net income includible (column 6 minus column 7)
(a) Excess taxable income	(b) Taxable income, or amount in column (a), whichever is more	(c) Percentage which col. (a) is of col. (b)			
		%			
		%			
		%			

Total (enter here and on line 9, Part I, page 2) . . . .

Exhibit C to Hauser Affirmation
1989 Tax Return

Form 990-T (1989) Page 4

SCHEDULE H—EXPLOITED EXEMPT ACTIVITY INCOME, OTHER THAN ADVERTISING INCOME
(see Instructions for Part I, line 10)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income from unrelated trade or business (column 2 minus column 3)	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)	8. Net income includible (column 4 minus column 7)
Total (enter here and on line 10, Part I, page 2)							

SCHEDULE I—ADVERTISING INCOME AND ADVERTISING LOSS (see Instructions for Part I, line 11)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or loss (col. 2 minus col. 3). If col. 2 exceeds col. 3, compute cols. 5, 6, and 7. If col. 3 exceeds col. 2, enter loss in Part III-B, col.(b)	5. Circulation income	6. Readership costs	7. If col. 5 exceeds col. 6, enter in Part III-A col. (b) the gain from col. 4. If col. 6 exceeds col. 5, enter in Part III-A col. (b) the gain from subtracting col. 6 plus col. 3 from col. 5 plus col. 2. For a loss, see the instructions for line 11 item 2(c).
			▨			▨
			▨			▨
			▨			▨
			▨			▨
			▨			▨
			▨			▨
			▨			▨
			▨			▨
Total						

Part II Income From Periodicals Reported on a Separate Basis

THE EMPTY CLOSET	19,149	9063	10,086	3712	17,593	(3795)

Part III-A Advertising Income

(a) Enter "consolidated periodical" or names of nonconsolidated periodicals	(b) Enter total amount from column 4 or 7, Part I, and amounts listed in cols. 4 and 7, Part II
Enter total here and on line 11, Part I, page 2	

Part III-B Advertising Loss

(a) Enter "consolidated periodical" or names of nonconsolidated periodicals	(b) Enter total amount from column 4, Part I, and amounts listed in column 4, Part II
Enter total here and on line 28, Part II, page 2	

SCHEDULE J—COMPENSATION OF OFFICERS, DIRECTORS, AND TRUSTEES

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
		%	
		%	
Total (enter here and on line 14, Part II, page 2)			

*U.S. GPO 1989-245-140

Exhibit C to Hauser Affirmation
1989 Tax Return

Page _______ of ___

Form # 4549
(Rev. July 1982)

Department of the Treasury - Internal Revenue Service

Income Tax Examination Changes

Return 99

Name and Address of Taxpayers
GAY ALLIANCE OF THE GENESEE
VALLEY INC
179 ATLANTIC AVENUE
ROCHESTER, NEW YORK 14607

S.S. or E.I. Number: 16-1066400

Filing Status: CORPORATE

Person Examination Changes Were Discussed With — Name and Title:

		Year: 12/31/89	Year:	Year:
1.	Adjustments to Income			
a.	GROSS ADVERTISING INCOME	(100.00)		
b.	CIRCULATION INCOME	(1600.00)		
c.				
d.				
e.				
f.				
g.				
2.	Total Adjustments	(1700.00)		
3.	Adjusted Gross, Taxable or Tax Table Income Shown on Return or as Previously Adjusted	(3795.00)		
4.	Corrected Adjusted Gross, Taxable or Tax Table Income	(5495.00)		
5.	Tax	-0-		
6.	Alternative Tax, if Applicable *(From page _________)*			
7.	Tax Surcharge	-0-		
8.	Corrected Tax Liability *(Lesser of line 5 or 6 plus line 7)*	-0-		
9.	Less Credits *(Specify)* a.			
	b.			
	c.			
10.	Balance *(Line 8 less total of lines 9a through 9c)*	-0-		
11.	Plus: a. Tax From Recomputing Prior Year Investment Credit			
	b. Self-Employment Tax			
	c.			
12.	Total Corrected Income Tax Liability *(Line 10 plus total of lines 11a through 11c)*	-0-		
13.	Total Tax Shown on Return or as Previously Adjusted	-0-		
14.	Deficiency *(Increase in tax before credit adjustments line 12 less line 13)*	-0-		
15.	Overassessment *(Decrease in tax before credit adjustments, line 13 less line 12)*	-0-		
16.	Adjustments to Prepayment Credits	-0-		
17.	Balance Due *(Line 14 or 15 adjusted by line 16)*	-0-		
18.	Overpayment *(Line 14 or 15 adjusted by line 16)*	-0-		
19.	Penalties, if any *(See explanation)*	-0-		

Other Information
See Attached Form 886-A.

The Internal Revenue Service has agreements with State tax agencies under which information about Federal tax, including increases or decreases, is exchanged
If this change affects the amount of your State income tax, you should file the required State form.

Examiner's Signature	District	Date
Carol Czolinski	Brooklyn, N.Y.	9/1/91

Consent to Assessment and Collection - I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Cou report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and pena any interest as provided by law. It is understood that this report is subject to acceptance by the District Director.

NOTE If a joint return was filed, both taxpayers must sign.	Signature of Taxpayer	Date	Signature of Taxpayer
By		Title	

Exhibit C to Hauser Affirmation
1989 Tax Return

FORM 886-A (REV. APRIL 1968)	EXPLANATION OF ITEMS	SCHEDULE NO. EXHIBIT
NAME OF TAXPAYER GAY ALLIANCE OF THE GENESEE VALLEY, INC		YEAR/PERIOD 12/31

ADVERTISING INCOME

GROSS ADVERTISING INCOME

PER RETURN	19,149
PER EXAM	19,049
ADJUSTMENT	100

CIRCULATION INCOME

PER RETURN	3712
PER EXAM	2112
ADJUSTMENT	1600

GROSS ADV INCOME	19049	
DIRECT ADV EXP.	- 11729	26656 x 44% - Adv
EXCESS ADV INCOME	7320	

CIRCULATION INCOME	2112
READERSHIP COSTS	- 14927
NET READERSHIP COST	(12815)

EXCESS ADV INCOME	7320
NET READERSHIP COST	(12815)
NET ADV INC - CORRECTED	(5495)

PER RETURN	(3795)
AS CORRECTED	(5495)
ADDITIONAL LOSS ALLOWED	(1700)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE — FORM

U.S. GOVERNMENT PRINTING OFFICE [illegible]

Exhibit D to Hauser Affirmation
1990 Tax Return

Form **990EZ**

Department of the Treasury
Internal Revenue Service (R)

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) charitable trust

▶ For organizations with gross receipts less than $100,000 and total assets less than $250,000 at end of year
Note : You may have to use a copy of this return to satisfy state reporting requirements. See instruction E.

OMB No. 1545-1150

1990

For the calendar year 1990, or fiscal year beginning .... 1990, and ending 19

Use IRS label. Otherwise, please print or type.	Name of organization GAY ALLIANCE OF THE GENESEE VALLEY, INC.	**A Employer identification number** (see instruction R2) 16: 1056450
	Number, street, and room (If P.O. box number, see instruction R1) 179 ATLANTIC AVENUE	**B State registration number(s)** (see instruction E)
	City or town, state, and ZIP code ROCHESTER, NY 14607-1255	C If application for exemption is pending, check here ▶ ☐

D Check type of organization—Exempt under section ▶ ☒ 501(c) (3) (insert number), OR ▶ ☐ section 4947(a)(1) trust (see instruction C7 and question 42)

E Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶

F Check here ▶ ☐ if your gross receipts are normally not more than $25,000. You need not file a completed return with IRS; but if you received a Form 990 Package in the mail, you should file a return without financial data (see instructions A4 and B11). Some states require a completed return.

G Enter your 1990 gross receipts (add lines 5b, 6b, 7b, and 9) ▶ $ 97 204
If $100,000 or more, you must file Form 990 instead of Form 990EZ.

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received (attach schedule—see instructions)			1	26,190
	2 Program service revenue			2	50271
	3 Membership dues and assessments (see instructions)			3	
	4 Investment income			4	1019
	5a Gross amount from sale of assets other than inventory	5a			
	b Less: cost or other basis and sales expenses	5b			
	c Gain or (loss) (line 5a less line 5b) (attach schedule)			5c	
	6 Special events and activities (attach schedule—see instructions):				
	a Gross revenue (not including $ —0— of contributions reported on line 1)	6a	19,724		
	b Less: direct expenses	6b	2696		
	c Net income or (loss) (line 6a less line 6b)			6c	17,028
	7a Gross sales less returns and allowances	7a			
	b Less: cost of goods sold	7b			
	c Gross profit or (loss) (line 7a less line 7b)			7c	
	8 Other revenue (describe ▶)			8	
	9 **Total revenue** (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8) ▶			9	94,508
Expenses	10 Grants and similar amounts paid (attach schedule)			10	
	11 Benefits paid to or for members			11	
	12 Salaries, other compensation, and employee benefits			12	16,978
	13 Professional fees and other payments to independent contractors			13	1500
	14 Occupancy, rent, utilities, and maintenance			14	13,943
	15 Printing, publications, postage, and shipping			15	14,522
	16 Other expenses (describe ▶ SCHEDULE ATTACHED)			16	21,431
	17 **Total expenses** (add lines 10 through 16) ▶			17	68,374
Net Assets	18 Excess or (deficit) for the year (line 9 less line 17)			18	26,134
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)			19	45,289
	20 Other changes in net assets or fund balances (attach explanation)			20	
	21 Net assets or fund balances at end of year (combine lines 18 through 20) (must agree with line 27, column (B)) ▶			21	71,423

Part II **Balance Sheets**—If Total assets on line 25, Column (B) are $250,000 or more, you must file Form 990 instead of Form 990EZ.

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	39,178	22	27,503
23 Land and buildings		23	73,992
24 Other assets (describe ▶ SCHEDULE ATTACHED)	7288	24	8215
25 **Total assets**	46,466	25	109,710
26 **Total liabilities** (describe ▶ SCHEDULE ATTACHED)	1177	26	38,287
27 **Net assets or fund balances** (Column (B) must agree with line 21.)	45,289	27	71423

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Form **990EZ** (1990)

CLIENT'S COPY

Exhibit D to Hauser Affirmation
1990 Tax Return

Form 990EZ (1990) Page 2

Part III **Statement of Program Service Accomplishments**—(See instructions.)

Describe what was achieved in carrying out your exempt purposes. Fully describe the services provided, the number of persons benefited, or other relevant information for each program title. Section 501(c)(3) and (4) organizations must also enter the amount of grants to others.

		Expenses Required for section 501(c)(3) and (4) organizations; optional for others.	
28	PUBLICATION OF NEWSPAPER FOR GAY COMMUNITY — THIS IS ONE OF THEIR PRINCIPAL ACTIVITIES. IT SPREADS INFORMATION AND CONTRIBUTES TO THE SENSE OF COMMUNITY (Grants $)	27,820	
29	PICNIC FOR GAY COMMUNITY- THIS IS A MAJOR ANNUAL EVENT. IT AFFORDS MEMBERS AN OPPORTUNITY TO GET ACQUAINTED AND ATTAIN A SENSE OF PRIDE. IT ALSO DRAWS PUBLICITY FOR THE NEEDS OF THE COMMUNITY (Grants $)	5835	
30	(Grants $)		
31	Other program services (attach schedule) (Grants $)		
32	**Total program service expenses** (add lines 28 through 31) ▶	33655	

Part IV **List of Officers, Directors, and Trustees** (List each one even if not compensated. See instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter zero)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
AL SCHEIB 1291 PARK AVE ROCHESTER, NY 14610	PRESIDENT 10 HRS	0	0	0
ARNOLD PEGISH 20 BLOSSOM CIRCLE EAST ROCHESTER, NY 14610	VICE-PRES 10 HRS	0	0	0
BETTY DWYER 613 WINONA BLVD. ROCHESTER, NY 14617	TREASURER 10 HRS	0	0	0
KARIN BAKER 24 RALEIGH ST. ROCHESTER, NY 14620	SECRETARY 10 HRS	0	0	0

Part V **Other Information**—Section 501(c)(3) organizations and section 4947(a)(1) charitable trusts must also complete and attach Schedule A (Form 990). (See instruction C1.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of each activity.			X
34	Were any changes made to the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes.			X
35	*If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.*			
a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		X	
b	If "Yes," have you filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?		X	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instructions.) If "Yes," attach a statement as described in the instructions.			X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶	37a 0		
b	Did you file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?			X
38a	Did you borrow from or make any loans to any officer, director, trustee, or key employee OR were any such loans made in a prior year and still unpaid at the start of the period covered by this return?			X
b	If "Yes," attach the schedule specified in the instructions and enter the amount involved	38b		
39	*Section 501(c)(7) organizations.*—Enter:			
a	Initiation fees and capital contributions included on line 9	39a		
b	Gross receipts, included on line 9, for public use of club facilities (see instructions)	39b		
c	Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (see instructions)			X

40 List the states with which a copy of this return is filed. ▶ NEW YORK

41 The books are in care of ▶ BETTY DWYER Telephone no. ▶ 716-244-8246

Located at ▶ 179 ATLANTIC AVE, ROCHESTER, NY 14607

42 *Section 4947(a)(1) charitable trusts filing Form 990EZ in lieu of* Form 1041, U.S. Fiduciary Income Tax Return.—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 42

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

CLIENT'S COPY

▶ Signature of officer Date ▶ Title

Paid Preparer's Use Only

Preparer's signature ▶ Nelson P. Maracle Date 7/12/91 Check if self-employed ▶ ☒

Firm's name (or yours if self-employed) and address ▶ NELSON P. MARACLE, C.P.A. 760 WINTON RD. NORTH ROCHESTER, NY ZIP code 14609 16 0980253

Exhibit D to Hauser Affirmation
1990 Tax Return

GAY ALLIANCE OF THE GENESEE VALLEY, INC.
16-1066400
Form 990EZ Period Ended 12/31/90

Page 1, Sch 1, Line 1 - CONTRIBUTIONS RECEIVED

MEMBERSHIP FEES	$4287
UNITED WAY	7690
DONATIONS	512
BUILDING FUND CONTRIBUTIONS	13,601
	$26,790

PAGE 1 SCH 1 LINE 6 - SPECIAL EVENTS

SPECIAL EVENT:	AUCTION	PARADE	MISC
GROSS RECEIPTS	$15887	1745	2092
LESS: DIRECT EXPENSES	1,999	697	-
NET INCOME	13888	1048	2092

Page 1, Sch 11, Line 24 - OTHER ASSETS

	12/31/89	12/31/90
ACCOUNTS RECEIVABLE	$3250	$6869
REFUNDIBLE PAYROLL TAXES	0	522
OFFICE EQUIP (NET)	897	824
BUILDING DEPOSIT	3141	0
	$7288	$8215

Page 1, Sch 1, Line 15 - OTHER EXPENSES

PAYROLL PROCESSING	277
NYS CORP TAX	[illegible]
INTEREST EXPENSE	4741
BANK CHARGES	133
OFFICE SUPPLIES	634
EQUIPMENT REPAIRS	570
COPIER LEASE	841
PICNIC EXPENSES	5325
SPEAKERS BUREAU	197
CONFERENCE	550
SUPPLIES	351
ADVERTISING	235
BAD CHECKS	252
DEPRECIATION	3216
MISCELLANEOUS	2549
	$21,031

Page 1, Sch 11, Line 26 - LIABILITIES

	12/31/89	12/31/90
PAYROLL TAXES	$836	$690
COMMISSIONS	341	286
MORTGAGE PAYABLE	0	37,311
	$1177	$38287

Exhibit D to Hauser Affirmation
1990 Tax Return

SCHEDULE A
(Form 990)
Department of the Treasury
Internal Revenue Service

Organization Exempt Under 501(c)(3)

(Except Privat   undation), 501(e), 501(f), 501(k), or Section 4 (a)(1) Charitable Trust
Supplementary Information
► Attach to Form 990 (or Form 990EZ).

OMB No. 1545-0047
1990

Name: GAY ALLIANCE OF THE GENESEE VALLEY, INC.
Employer identification number: 16-1066400

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees (See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of employees paid more than $30,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans	(e) Expense account and other allowances
NONE				
Total number of other employees paid over $30,000 . . . . ►		▨	▨	▨

Part II Compensation of the Five Highest Paid Persons for Professional Services (See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of persons paid more than $30,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $30,000 for professional services . . . . ►	▨	▨

Part III Statements About Activities

			Yes (1)	No (2)
1	During the year, have you attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?	1		X
	If "Yes," enter the total expenses paid or incurred in connection with the legislative activities. $ ______	▨	▨	▨
	Complete Part VI of this form for organizations that made an election under section 501(h) on Form 5768 or other statement. For other organizations checking "Yes," attach a statement giving a detailed description of the legislative activities and a classified schedule of the expenses paid or incurred.	▨	▨	▨
2	During the year, have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer, or creator of your organization, or any taxable organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:	▨	▨	▨
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		X
e	Transfer of any part of your income or assets?	2e		X
	If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	▨	▨	▨
3	Do you make grants for scholarships, fellowships, student loans, etc.?	3		X
4	Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you in furtherance of your charitable programs qualify to receive payments. (See specific instructions.)	▨	▨	▨

For Paperwork Reduction Act Notice, see page 1 of the instructions to Form 990 (or Form 990EZ).

Schedule A (Form 990) 1990

Exhibit D to Hauser Affirmation
1990 Tax Return

Schedule A (Form 990) 1990

Page 2

Part IV **Reason for Non-Private Foundation Status** (See instructions for definitions.)

The organization is not a private foundation because it is (please check only ONE applicable box):

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)
7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter name, city, and state of hospital** ▶ ....
10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)
11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)
11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)
12 ☒ An organization that normally receives: (a) no more than ⅓ of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than ⅓ of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete Support Schedule.)
13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) boxes 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). See section 509(a)(3).

Provide the following information about the supported organizations. (See instructions for Part IV, box 13.)

(a) Name(s) of supported organization(s)	(b) Box number from above
N/A	

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions.)

Support Schedule (Complete only if you checked box 10, 11, or 12 above.) Use cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 1989	(b) 1988	(c) 1987	(d) 1986	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	19,453	9151	10,222	12,258	51,084
16 Membership fees received		4333	2966	1355	8654
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	28,586	20,561	21,006	15,611	85,764
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1433	972	867	534	3806
19 Net income from unrelated business activities not included in line 18	0	0	1146	<52>	1094
20 Tax revenues levied for your benefit and either paid to you or expended on your behalf					
21 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets					
23 Total of lines 15 through 22	49472	35,017	36,207	29,706	150,402
24 Line 23 minus line 17	20,886	14,456	15,201	14,095	64,638
25 Enter 1% of line 23	495	350	362	297	▨

26 Organizations described in box 10 or 11:
a Enter 2% of amount in column (e), line 24 ....
b Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1986 through 1989 exceeded the amount shown in line 26a. Enter the sum of all excess amounts here .... ▶

(Continued on page 3)

Exhibit D to Hauser Affirmation
1990 Tax Return

Part IV Support Schedule (continued) (Complete only if you checked box 10, 11, or 12 on page 2.)

27 Organizations described in box 12, page 2:

a Attach a list for amounts shown on lines 15, 16, and 17, showing the name of, and total amounts received in each year from, each "disqualified person," and enter the sum of such amounts for each year:

(1989) NONE (1988) NONE (1987) NONE (1986) NONE

b Attach a list showing, for 1986 through 1989, the name and amount included in line 17 for each person (other than "disqualified persons") from whom the organization received more during that year than the larger of: (1) the amount on line 25 for the year; or (2) $5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:

(1989) NONE (1988) NONE (1987) NONE (1986) NONE

28 For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1986 through 1989, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15 above. (See specific instructions.)

Part V Private School Questionnaire
(To be completed ONLY by schools that checked box 6 in Part IV) N/A

		Yes (1)	No (2)
29 Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?	29		
30 Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31 Have you publicized your racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve?	31		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32 Do you maintain the following:			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d Copies of all material used by you or on your behalf to solicit contributions?	32d		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33 Do you discriminate by race in any way with respect to:			
a Students' rights or privileges?	33a		
b Admissions policies?	33b		
c Employment of faculty or administrative staff?	33c		
d Scholarships or other financial assistance? (See instructions.)	33d		
e Educational policies?	33e		
f Use of facilities?	33f		
g Athletic programs?	33g		
h Other extracurricular activities?	33h		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a Do you receive any financial aid or assistance from a governmental agency?	34a		
b Has your right to such aid ever been revoked or suspended?	34b		
If you answered "Yes" to either 34a or b, please explain using an attached separate statement.			
35 Do you certify that you have complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation. (See instructions for Part V.)	35		

Exhibit D to Hauser Affirmation
1990 Tax Return

Part VI Lobbying Expenditures by Public Charities (see instructions)
(To be completed ONLY by an eligible organization that filed Form 5768)

Check here ▶ a ☐ If the organization belongs to an affiliated group (see instructions).
Check here ▶ b ☐ If you checked a and "limited control" provisions apply (see instructions).

N/A

Limits on Lobbying Expenses		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total (grassroots) lobbying expenses to influence public opinion	36		
37 Total lobbying expenses to influence a legislative body	37		
38 Total lobbying expenses (add lines 36 and 37)	38		
39 Other exempt purpose expenses (see Part VI instructions)	39		
40 Total exempt purpose expenses (add lines 38 and 39) (see instructions)	40		
41 Lobbying nontaxable amount. Enter the smaller of $1,000,000 or the amount determined under the following table—	41		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
(Complete lines 43 and 44. File Form 4720 if either line 36 exceeds line 42 or line 38 exceeds line 41.)			
43 Excess of line 36 over line 42	43		
44 Excess of line 38 over line 41	44		

If the amount on line 40 is—	The lobbying nontaxable amount is—
Not over $500,000	20% of the amount on line 40
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000	$225,000 plus 5% of the excess over $1,500,000

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45–50 for details.)

	Lobbying Expenses During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 1990	(b) 1989	(c) 1988	(d) 1987	(e) Total
45 Lobbying nontaxable amount (see instructions)					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenses (see instructions)					
48 Grassroots nontaxable amount (see instructions)					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenses (see instructions)					

Exhibit D to Hauser Affirmation
1990 Tax Return

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

N/A

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		
(ii) Other assets	a(ii)		
b Other Transactions:			
(i) Sales of assets to a noncharitable exempt organization	b(i)		
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		
(iii) Rental of facilities or equipment	b(iii)		
(iv) Reimbursement arrangements	b(iv)		
(v) Loans or loan guarantees	b(v)		
(vi) Performance of services or membership or fundraising solicitations	b(vi)		
c Sharing of facilities, equipment, mailing lists or other assets, or paid employees	c		

d If the answer to any of the above is "Yes," complete the following schedule. The "Amount involved" column below should always indicate the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, the column should also indicate the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☐ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Exhibit D to Hauser Affirmation
1990 Tax Return

Form **990-T**
Department of the Treasury
Internal Revenue Service

Exen Organization Business Incor Tax Return

For calendar year 1990 or other tax year beginning ...., 1990, and ending ...., 19.....

▶ For Paperwork Reduction Act Notice, see page 1 of separate Instructions.

OMB No. 1545-0687

1990

Please Print or Type

Name of organization: GAY ALLIANCE OF THE GENESEE VALLEY, INC.
Number, street, and room or suite no. (If a P.O. box, see page 3 of Instructions.): 177 ATLANTIC AVENUE
City or town, state, and ZIP code: ROCHESTER NY 14607-1255

A Employer identification number (Employees' trust, see instructions for Block A): 16 1056403
B Unrelated business activity codes (See last page of the Instructions): T313

C Check box if address changed ▶ ☐
D Exempt under section ▶ ☒ 501(C) (3) OR ▶ ☐ 408(e)
E Check type of organization ▶ ☒ Corporation ☐ Trust ☐ Section 401(a) trust ☐ Section 408(a) trust
F Group exemption number (see Instructions for Block F) ▶

▶ If the unrelated trade or business gross income is $10,000 or less, complete only page 1 and Part III on page 2, and sign the return.
▶ If the unrelated trade or business gross income is over $10,000, complete all applicable parts of the form (except lines 1 through 4 on page 1)

Taxable Income

1	Unrelated trade or business gross income (see Instructions) (state sources ▶ ....)	1	
2	Deductions (including net operating loss) (see Instructions)	2	
3	Unrelated business taxable income before Specific deduction (line 1 less line 2)	3	
4	Specific deduction (see Instructions)	4	
5	Unrelated business taxable income (line 3 less line 4 or enter amount from line 33, page 2. If line 4 is greater than line 3, enter the lesser of zero or line 3.)	5	0

Tax Computation

Organizations Taxable as Corporations (see Instructions for tax computation)

6	Controlled group members (sections 1561 and 1563)—Check here: ☐ and:		
a	Enter your share of the $50,000 and $25,000 taxable income bracket amounts (in that order) (i) $ (ii) $		
b	Enter your share of the additional 5% tax (not to exceed $11,750) $		
7	Income tax	7	0

Trusts Taxable at Trust Rates (see Instructions for tax computation)

8	Income tax on the amount on line 5	8	n/a

Tax and Payments

All Organizations (see Instructions)

9a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	9a			
b	Other credits (see Instructions)	9b			
c	General business credit.—Check if from: ☐ Form 3800 ☐ Form 3468 ☐ Form 6478 ☐ Form 6765 ☐ Form 8586	9c			
d	Credit for prior year minimum tax (attach Form 8801)	9d			
10	Total (add lines 9a through 9d)			10	0
11	Subtract line 10 from line 7 or line 8			11	0
12	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611			12	
13a	Alternative minimum tax .... b Environmental tax			13c	
14	**Total tax** (add lines 11, 12, and 13c)			14	0
15	**Payments: a** 1989 overpayment credited to 1990	15a			
b	1990 estimated tax payments	15b			
c	Subtotal (add lines 15a and 15b)	15c			
d	Tax deposited with Form 7004 or Form 2758	15d			
e	Foreign organizations—Tax paid or withheld at source (see Instructions)	15e			
f	Other credits and payments (see Instructions)	15f			
16	Total credits and payments (add lines 15c through 15f)			16	
17	Enter any **penalty** for underpayment of estimated tax. Check ▶ ☐ if Form 2220 is attached			17	
18	**Tax due**—If the total of lines 14 and 17 is larger than line 16, enter amount owed ▶			18	0
19	**Overpayment**—If line 16 is larger than the total of lines 14 and 17, enter amount overpaid ▶			19	
20	Enter the amount of line 19 you want: **Credited to 1991 estimated tax** ▶ | **Refunded** ▶			20	

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

CLIENT'S COPY

▶ Signature of officer or fiduciary — Date — ▶ Title

Paid Preparer's Use Only

Preparer's signature ▶ Nelson P. Maracle — Date 7/12/91 — Check if self-employed ▶ ☒ — Preparer's social security number 085 22 4786
Firm's name (or yours, if self-employed) and address ▶ NELSON P. MARACLE, C.P.A. 760 WINTON RD. NORTH ROCHESTER, NY — E.I. No. ▶ 16 0980753 — ZIP code ▶ 14609

Form **990-T** (1990)

Exhibit D to Hauser Affirmation
1990 Tax Return

Form 990-T (1990) Page 2

Part I Unrelated Trade or Business Income (See Instructions on pages 6 through 9.)

1a	Gross receipts or sales ☐ b Less returns and allowances ☐ c Balance ▶	1c	
2	Cost of goods sold (Schedule A, line 7)	2	
3	Gross profit (line 1c less line 2)	3	
4a	Capital gain net income (attach separate Schedule D) (see Instructions)	4a	
b	Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)	4b	
c	Capital loss deduction for trusts	4c	
5	Income (loss) from partnerships (attach statement)	5	
6	Rent income (Schedule C)	6	
7	Unrelated debt-financed income (Schedule E, line 2)	7	
8	Investment income of a section 501(c)(7), (9), (17), or (20) organization (Schedule F)	8	
9	Interest, annuities, royalties, and rents from controlled organizations (Schedule G)	9	
10	Exploited exempt activity income (Schedule H)	10	
11	Advertising income (Schedule I, Part III–A)	11	
12	Other income (see Instructions for line 12—attach schedule)	12	
13	TOTAL—Unrelated trade or business income (add lines 3 through 12)	13	

Part II Deductions Not Taken Elsewhere (See Instructions on pages 9 through 11 for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule J)			14	
15	Salaries and wages			15	
16	Repairs (see Instructions)			16	
17	Bad debts (see Instructions)			17	
18	Interest (attach schedule)			18	
19	Taxes (see Instructions)			19	
20	Contributions (see Instructions)			20	
21	Depreciation (attach Form 4562)	21			
22	Less depreciation claimed on Schedule A and elsewhere on return	22a		22b	
23	Depletion			23	
24a	Contributions to deferred compensation plans (see Instructions)			24a	
b	Employee benefit programs (see Instructions)			24b	
25	Other deductions (attach schedule)			25	
26	TOTAL DEDUCTIONS (add lines 14 through 25)			26	
27	Unrelated business taxable income before allowable advertising loss (subtract line 26 from line 13)			27	
28	Advertising loss (Schedule I, Part III–B)			28	
29	Unrelated business taxable income before net operating loss deduction (subtract line 28 from line 27)			29	
30	Net operating loss deduction (see Instructions)			30	
31	Unrelated business taxable income before Specific deduction (subtract line 30 from line 29)			31	
32	Specific deduction (see Instructions for line 4 of page 1)			32	
33	Unrelated business taxable income (Subtract line 32 from line 31. If line 32 is greater than line 31, enter the lesser of zero or line 31.) Enter here and on page 1, line 5			33	0

Part III Statements Regarding Certain Activities and Other Information (See Instructions on page 11.)

		Yes	No
1	At any time during the tax year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See page 11 of the Instructions for exceptions and filing requirements for form TD F 90-22.1.) If "Yes," write in the name of the foreign country ▶		X
2	Was the organization the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the organization had any beneficial interest in it? If "Yes," the organization may have to file Forms 3520, 3520-A, or 926.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $		

SCHEDULE A—COST OF GOODS SOLD (See Instructions for line 2 on page 6.)

Method of inventory valuation (specify) ▶

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. (Enter here and on line 2, Part I.)	7	
3	Cost of labor	3					
4a	Additional section 263A costs (attach schedule)	4a		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
b	Other costs (attach schedule)	4b					
5	TOTAL—Add lines 1 through 4b	5					

BETTY DWYER
The books are in care of ▶ 179 ATLANTIC AVE, ROCHESTER, NY Telephone number ▶ (716) 244-8246

Exhibit D to Hauser Affirmation
1990 Tax Return

SCHEDULE C—RENT INCOME FROM REAL PROPERTY AND PERSONAL PROPERTY LEASED WITH REAL PROPERTY

(see Instructions for line 6 on page 7)

1. Description of property	2. Rent received or accrued	3. Percentage of rent for personal property
		%
		%
		%
		%
		%

4. Complete for any item if the entry in column 3 is more than 50%, or if the rent is based on profit or income		5. Complete for any item if the entry in column 3 is more than 10% but not more than 50%		
(a) Deductions directly connected (attach schedule)	(b) Income includible (column 2 minus column 4(a))	(a) Gross income reportable (column 2 × column 3)	(b) Deductions directly connected with personal property (attach schedule)	(c) Income includible (column 5(a) minus column 5(b))

Add columns 4(b) and 5(c) and enter total here and on line 6, Part I, page 2 ▶

SCHEDULE E—UNRELATED DEBT-FINANCED INCOME (see Instructions for line 7 on page 7)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight-line depreciation (attach schedule)	(b) Other deductions (attach schedule)
1			

4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Percentage which col. 4 is of col. 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))	9. Net income (loss) includible (column 7 minus column 8)
		%			
		%			
		%			
		%			

2 Total (enter here and on line 7, Part I, page 2) ▶

3 Total dividends-received deductions included in column 8 ▶

SCHEDULE F—INVESTMENT INCOME OF A SECTION 501(c)(7), (9), (17), OR (20) ORGANIZATION

(see Instructions for line 8 on page 8)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Net investment income (column 2 minus column 3)	5. Set-asides (attach schedule)	6. Balance of investment income (column 4 minus column 5)

Total (enter here and on line 8, Part I, page 2) ▶

SCHEDULE G—INTEREST, ANNUITIES, ROYALTIES, AND RENTS FROM CONTROLLED ORGANIZATIONS

(see Instructions for line 9 on page 9)

1. Name and address of controlled organization(s)	2. Gross income from controlled organization(s)	3. Deductions of controlling organization directly connected with column 2 income (attach schedule)	4. Exempt controlled organizations		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under sec. 501(a), or the amount in col. (a), whichever is more	(c) Percentage which col. (a) is of col. (b)
					%
					%
					%

5. Nonexempt controlled organizations			6. Gross income reportable (column 2 × column 4(c) or column 5(c))	7. Allowable deductions (column 3 × column 4(c) or column 5(c))	8. Net income includible (column 6 minus column 7)
(a) Excess taxable income	(b) Taxable income, or amount in column (a), whichever is more	(c) Percentage which col. (a) is of col. (b)			
		%			
		%			
		%			

Total (enter here and on line 9, Part I, page 2) ▶

Exhibit D to Hauser Affirmation
1990 Tax Return

SCHEDULE H—EXPLOITED EXEMPT ACTIVITY INCOME, OTHER THAN ADVERTISING INCOME
(see Instructions for line 10 on page 9)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income from unrelated trade or business (column 2 minus column 3)	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)	8. Net income includible (column 4 minus column 7)
Total (enter here and on line 10, Part I, page 2) . . . ▶							

SCHEDULE I—ADVERTISING INCOME AND ADVERTISING LOSS (see Instructions for line 11 on page 9)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or loss (col. 2 minus col. 3). If col. 2 exceeds col. 3, compute cols. 5, 6, and 7. If col. 3 exceeds col. 2, enter loss in Part III–B, col. (b).	5. Circulation income	6. Readership costs	7. If col. 5 equals or exceeds col. 6, enter in Part III-A col. (b) the gain from col. 4. If col. 6 exceeds col. 5, enter in Part III-A col. (b) the gain from subtracting col. 6 plus col. 3 from col. 5 plus col. 2. For a loss, see the instructions for line 11 item 2(c).
Total						

Part II Income From Periodicals Reported on a Separate Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or loss	5. Circulation income	6. Readership costs	7.
THE EMPTY CLOSET	26,921	10,839	16,082	4374	21,041	<585>

Part III–A Advertising Income		**Part III–B** Advertising Loss	
(a) Enter "consolidated periodical" or names of nonconsolidated periodicals	(b) Enter total amount from column 4 or 7, Part I, and amounts listed in cols. 4 and 7, Part II	(a) Enter "consolidated periodical" or names of nonconsolidated periodicals	(b) Enter total amount from column 4, Part I, and amounts listed in column 4, Part II
Enter total here and on line 11, Part I, page 2 . . . ▶		**Enter total here and on line 28, Part II, page 2** . . . . ▶	

SCHEDULE J—COMPENSATION OF OFFICERS, DIRECTORS, AND TRUSTEES (see Instructions for line 14)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
		%	
		%	
Total (enter here and on line 14, Part II, page 2). . . . . . . ▶			

*U.S. Government Printing Office: 1990 — 265-148

Exhibit E to Hauser Affirmation
1991 Tax Return

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) charitable trust

Note: *You may have to use a copy of this return to satisfy state reporting requirements.*

OMB No. 1545-0047

1991

This Form is Open to Public Inspection

A For the calendar year 1991, or fiscal year beginning , 1991, and ending , 19

Please use IRS label or print or type. See Specific Instructions.

E 28 16-1066400 9112 19 03 16 3 IS
GAY ALLIANCE OF THE GENESEE VALLEY
INC
179 ATLANTIC AVE
ROCHESTER NY 14607

C Employer identification number

D State registration number

E If application for exemption is pending, check here ▶ ☐

F Check type of organization—Exempt under section ▶ ☒ 501(c)(3) (insert number), OR ▶ ☐ section 4947(a)(1) charitable trust

G Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶

H Is this a group return filed for affiliates? ☐ Yes ☒ No
If "Yes," enter the number of affiliates for which this return is filed: ▶
Is this a separate return filed by a group affiliate? ☐ Yes ☐ No

I If either answer in H is "Yes," enter four-digit group exemption number (GEN) ▶

J If address changed, check box ▶ ☐

K Check here ▶ ☐ if your gross receipts are normally not more than $25,000. You do not have to file a completed return with IRS; but if you received a Form 990 Package in the mail, you should file a return without financial data. **Some states require a completed return.**

Note: *Form 990EZ may be used by organizations with gross receipts less than $100,000 and total assets less than $250,000 at end of year.*

Section 501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990).

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:					
	a	Direct public support		1a	29,754		
	b	Indirect public support		1b	9334		
	c	Government grants		1c	4000		
	d	Total (add lines 1a through 1c) (attach schedule—see instructions)				1d	43,088
	2	Program service revenue (from Part VII, line 93)				2	85,378
	3	Membership dues and assessments (see instructions)				3	
	4	Interest on savings and temporary cash investments				4	652
	5	Dividends and interest from securities				5	
	6a	Gross rents		6a			
	b	Less: rental expenses		6b			
	c	Net rental income or (loss)				6c	
	7	Other investment income (describe ▶)				7	
			(A) Securities		(B) Other		
	8a	Gross amount from sale of assets other than inventory		8a			
	b	Less: cost or other basis and sales expenses		8b			
	c	Gain or (loss) (attach schedule)		8c			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))				8d	
	9	Special fundraising events and activities (attach schedule—see instructions):					
	a	Gross revenue (not including $ 0 of contributions reported on line 1a)		9a	12,592		
	b	Less: direct expenses		9b	2442		
	c	Net income				9c	10,150
	10a	Gross sales less returns and allowances		10a			
	b	Less: cost of goods sold		10b			
	c	Gross profit or (loss) (attach schedule)				10c	
	11	Other revenue (from Part VII, line 103)				11	
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)				12	139,268
Expenses	13	Program services (from line 44, column (B)) (see instructions)				13	83,762
	14	Management and general (from line 44, column (C)) (see instructions)				14	15,902
	15	Fundraising (from line 44, column (D)) (see instructions)				15	
	16	Payments to affiliates (attach schedule—see instructions)				16	
	17	**Total expenses** (add lines 16 and 44, column (A))				17	99,664
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)				18	39,604
	19	Net assets or fund balances at beginning of year (from line 74, column (A))				19	71,423
	20	Other changes in net assets or fund balances (attach explanation)				20	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)				21	111,027

For Paperwork Reduction Act Notice, see page 1 of the separate instructions. Cat. No. 11282Y Form **990** (1991)

CLIENT'S COPY

Exhibit E to Hauser Affirmation
1991 Tax Return

Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (c)(4) organizations and 4947(a)(1) charitable trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule)			▨	▨
23 Specific assistance to individuals			▨	▨
24 Benefits paid to or for members			▨	▨
25 Compensation of officers, directors, etc.				
26 Other salaries and wages	10,075	10,075		
27 Pension plan contributions				
28 Other employee benefits	886	886		
29 Payroll taxes	790	790		
30 Professional fundraising fees		▨	▨	
31 Accounting fees	3650	908	2742	
32 Legal fees				
33 Supplies	1029	594	435	
34 Telephone	1300	480	820	
35 Postage and shipping	1793	1532	261	
36 Occupancy	8451	3001	5450	
37 Equipment rental and maintenance	636	159	477	
38 Printing and publications	18,832	16,753	2079	
39 Travel	250		250	
40 Conferences, conventions, and meetings	39,433	39,433		
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)	2775	694	2081	
43 Other expenses (itemize): a COMMISSIONS	4792	4792		
b BAD DEBTS	3651	3651		
c BANK CHARGES	537	14	523	
d NYS INCOME TAX	288		288	
e MISCELLANEOUS	496		496	
f				
44 **Total functional expenses** (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	99,664	83,762	15,902	

Expenses

Part III Statement of Program Service Accomplishments (See instructions.)

Describe what was achieved in carrying out your exempt purposes. Fully describe the services provided; the number of persons benefited; or other relevant information for each program title. Section 501(c)(3) and (4) organizations and section 4947(a)(1) charitable trusts must also enter the amount of grants and allocations to others.

	Expenses Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others
a PUBLICATION OF NEWSPAPER FOR GAY COMMUNITY. THIS IS ONE OF THE PRINCIPLE ACTIVITIES. IT SPREADS INFORMATION AND CONTRIBUTES TO THE SENSE OF COMMUNITY (Grants and allocations $ —)	42,330
b PICNIC FOR GAY COMMUNITY—THIS IS A MAJOR ANNUAL EVENT. IT AFFORDS MEMBERS AN OPPORTUNITY TO GET ACQUAINTED AND ATTAIN A SENSE OF PRIDE. IT ALSO DRAWS PUBLICITY TO THE NEEDS OF THE COMMUNITY (Grants and allocations $ —)	8272
c CONVENTION — THIS IS A TWO DAY CONVENTION HELD IN DOWNTOWN ROCHESTER WHICH BENEFITS A LARGE NUMBER OF PERSONS, IT CONSISTS OF EDUCATIONAL WORKSHOPS & GROUP SESSIONS DISCUSSING ISSUES OF CONCERN TO GAY + LESBIAN PEOPLE (Grants and allocations $ —)	29,816
d VARIOUS MINOR ACTIVITIES — PARADE, VARIOUS SUB-GROUP MEETINGS, BROCHURES — SUPPORT FOR VARIETY OF ACTIVITIES AND PROVIDING A MEETING PLACE FOR COMMUNITY MEMBERS IS AN ADDITIONAL GOAL OF THE ORGANIZATION (Grants and allocations $)	3344
e Other program services (attach schedule) . . . (Grants and allocations $ —)	
f Total (add lines a through e) (should equal line 44, column (B)) ▶	83,762

Exhibit E to Hauser Affirmation
1991 Tax Return

Part IV Balance Sheets

				(A) Beginning of year		(B) End of year
Note:	*Where required, attached schedules and amounts within the description column should be for end-of-year amounts only*					
	Assets					
45	Cash—noninterest-bearing			682	45	418
46	Savings and temporary cash investments			26,821	46	29,901
47a	Accounts receivable	47a	6 001			
b	Less: allowance for doubtful accounts	47b		6869	47c	6 001
48a	Pledges receivable	48a				
b	Less: allowance for doubtful accounts	48b			48c	
49	Grants receivable				49	
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)				50	
51a	Other notes and loans receivable (attach schedule)	51a	604			
b	Less: allowance for doubtful accounts	51b		522	51c	604
52	Inventories for sale or use				52	
53	Prepaid expenses and deferred charges				53	
54	Investments—securities (attach schedule)				54	
55a	Investments—land, buildings, and equipment: basis	55a				
b	Less: accumulated depreciation (attach schedule)	55b			55c	
56	Investments—other (attach schedule)				56	
57a	Land, buildings, and equipment: basis	57a	86,362			
b	Less: accumulated depreciation (attach schedule)	57b	8986	74,816	57c	77,37[illegible]
58	Other assets (describe ▶)				58	
59	**Total assets** (add lines 45 through 58) (must equal line 75)			109,710	59	114,300
	Liabilities					
60	Accounts payable and accrued expenses			976	60	252[illegible]
61	Grants payable				61	
62	Support and revenue designated for future periods (attach schedule)				62	74[illegible]
63	Loans from officers, directors, trustees, and key employees (attach schedule)				63	
64	Mortgages and other notes payable (attach schedule)			37,311	64	
65	Other liabilities (describe ▶)				65	
66	**Total liabilities** (add lines 60 through 65)			38,287	66	3273
	Fund Balances or Net Assets					
	Organizations that use fund accounting, check here ▶ ☐ and complete lines 67 through 70 and lines 74 and 75 (see instructions).					
67a	Current unrestricted fund				67a	
b	Current restricted fund				67b	
68	Land, buildings, and equipment fund				68	
69	Endowment fund				69	
70	Other funds (describe ▶)				70	
	Organizations that do not use fund accounting, check here ▶ ☒ and complete lines 71 through 75 (see instructions).					
71	Capital stock or trust principal				71	
72	Paid-in or capital surplus				72	
73	Retained earnings or accumulated income			71,423	73	111,027
74	Total fund balances or net assets (add lines 67a through 70 OR lines 71 through 73; column (A) must equal line 19 and column (B) must equal line 21)			71,423	74	111,027
75	**Total liabilities and fund balances/net assets** (add lines 66 and 74)			109,710	75	114,300

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure your return is complete and accurate and fully describes your organization's programs and accomplishments.

Exhibit E to Hauser Affirmation
1991 Tax Return

(91) Page 4

List of Officers, Directors, and Trustees (List each one even if not compensated. See instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter zero)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
AUL SCHEIB 1783 SOUTH AVE, ROCHESTER, NY 14620	PRESIDENT 10 hrs	0	0	0
ARNOLD PEGISH 20 BLOSSOM CIR. E, ROCHESTER, NY 14610	VICE-PRESIDENT 10 hrs	0	0	0
BETTY DWYER 613 WINONA BLVD, ROCHESTER, NY 14617	TREASURER 10 hrs	0	0	0
KARIN BAKER 42 RALEIGH ST, ROCHESTER, NY 14620	SECRETARY 10 hrs	0	0	0

Part VI Other Information

			Yes	No
76	Did you engage in any activity not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of each activity.	76		X
77	Were any changes made in the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes.	77		X
78a	Did your organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a	X	
b	If "Yes," have you filed a tax return on **Form 990-T**, Exempt Organization Business Income Tax Return, for this year?	78b	X	
c	At any time during the year, did you own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX.	78c		X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instructions.) If "Yes," attach a statement as described in the instructions.	79		X
80a	Are you related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? (See instructions.)	80a		X
b	If "Yes," enter the name of the organization ▶ .... and check whether it is ☐ exempt OR ☐ nonexempt.			
81a	Enter amount of political expenditures, direct or indirect, as described in the instructions — 81a			
b	Did you file **Form 1120-POL,** U.S. Income Tax Return for Certain Political Organizations, for this year?	81b		X
82a	Did you receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. See instructions for reporting in Part III — 82b			
83a	Did anyone request to see either your annual return or exemption application (or both)?	83a		X
b	If "Yes," did you comply as described in the instructions? (See General Instruction L.)	83b		
84a	Did you solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did you include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction M.)	84b		
85a	*Section 501(c)(5) or (6) organizations.*—Did you spend any amounts in attempts to influence public opinion about legislative matters or referendums? (See instructions and Regulations section 1.162-20(c).)	85a		N/A
b	If "Yes," enter the total amount spent for this purpose — 85b			
86	*Section 501(c)(7) organizations.*—Enter:			
a	Initiation fees and capital contributions included on line 12 — 86a			
b	Gross receipts, included on line 12, for public use of club facilities (See instructions.) — 86b			
c	Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (See instructions.)	86c		N/A
87	*Section 501(c)(12) organizations.*—Enter amount of:			
a	Gross income received from members or shareholders — 87a N/A			
b	Gross income received from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) — 87b			
88	*Public interest law firms.*—Attach information described in the instructions.			
89	List the states with which a copy of this return is filed ▶			
90	During this tax year did you maintain any part of your accounting / tax records on a computerized system?	90	X	

91 The books are in care of ▶ BETTY DWYER Telephone no. ▶ (716) 266-6252

Located at ▶ 613 WINONA BLVD, ROCHESTER, NY ZIP code ▶ 14620

92 *Section 4947(a)(1) charitable trusts filing Form 990 in lieu of* **Form 1041,** *U.S. Fiduciary Income Tax Return,* should check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92

Exhibit E to Hauser Affirmation
1991 Tax Return

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income (a) Business code	Unrelated business income (b) Amount	Excluded by section 512 513 or 514 (c) Exclusion code	Excluded by section 512 513 or 514 (d) Amount	(e) Related or exempt function income (See instructions.)
93 Program service revenue:					
(a) ADVERTISING & CIRCULATION INC.	7310	41,474			
(b) PICNIC					23,656
(c) CONVENTION					20,056
(d) ROOM USAGE					192
(e)					
(f)					
(g) Fees from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	652	-
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:	▨	▨	▨	▨	▨
(a) debt-financed property					
(b) not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income from special fundraising events			1	10,150	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: (a)					
(b)					
(c)					
(d)					
(e)					
104 Subtotal (add columns (b), (d), and (e).)	▨	41,474	▨	10,802	43,904

105 **TOTAL** (add line 104, columns (b), (d), and (e).) ▶ 96,180

Note: *(Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)*

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain how each activity for which income is reported in column (e) of Part VII contributed importantly to the accomplishment of your exempt purposes (other than by providing funds for such purposes). (See instructions.)
93 b	PICNIC - THIS IS ONE OF THE PRIMARY EVENTS FOSTERING AWARENESS OF COMMUNITY NEEDS
93 C	CONVENTION - TO PROVIDE GROUP EDUCATION & UNDERSTANDING OF ISSUES OF CONCERN TO GAY + LESBIAN PEOPLE
93 d	ROOM USAGE FEES - FURNISHING A MEETING PLACE FOR MEMBERS OF THE COMMUNITY IS ONE OF THE ORGANIZATIONS GOALS

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if you answered "Yes" to question 78c.)

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A				

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

CLIENT'S COPY

▶ Signature of officer ______ Date ______ ▶ Title ______

Paid Preparer's Use Only

Preparer's signature ▶ Nelson P. Maracle

Date 7/14/92

Check if self-employed ▶ ☑

Firm's name (or yours if self-employed) and address ▶ NELSON P. MARACLE, C.P.A.
760 WINTON RD. NORTH ROCHESTER, NY

ZIP code 14609

16 0980768

Exhibit E to Hauser Affirmation
1991 Tax Return

Form **4562**
Department of the Treasury
Internal Revenue Service (5)

Depreciation and Amortization
(Including Information on Listed Property)

► See separate instructions. ► Attach this form to your return.

OMB No. 1545-0172
1991
Attachment Sequence No. 67

Name(s) shown on return: GAY ALLIANCE OF THE GENESEE VALLEY, INC.
Identifying number: 16-1066400
Business or activity to which this form relates: FORM 990, PART II, LINE 42

Part I **Election To Expense Certain Tangible Property (Section 179) (Note:** *If you have any "Listed Property," complete Part V.)*

1	Maximum dollar limitation (see instructions)	1	$10,000
2	Total cost of section 179 property placed in service during the tax year (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	$200,000
4	Reduction in limitation—Subtract line 3 from line 2, but do not enter less than -0-	4	
5	Dollar limitation for tax year—Subtract line 4 from line 1, but do not enter less than -0-	5	

	(a) Description of property	(b) Cost	(c) Elected cost
6			
7	Listed property—Enter amount from line 26	7	

8	Total elected cost of section 179 property—Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction—Enter the lesser of line 5 or line 8	9	
10	Carryover of disallowed deduction from 1990 (see instructions)	10	
11	Taxable income limitation—Enter the lesser of taxable income or line 5 (see instructions)	11	
12	Section 179 expense deduction—Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 1992—Add lines 9 and 10, less line 12 ►	13	

Note: *Do not use Part II or Part III below for automobiles, certain other vehicles, cellular telephones, computers, or property used for entertainment, recreation, or amusement (listed property). Instead, use Part V for listed property.*

Part II **MACRS Depreciation For Assets Placed in Service ONLY During Your 1991 Tax Year (Do Not Include Listed Property)**

	(a) Classification of property	(b) Mo. and yr. placed in service	(c) Basis for depreciation (Business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
14	General Depreciation System (GDS) (see instructions):						
a	3-year property						
b	5-year property		345	5 YR	HY	200DB	49
c	7-year property		895	7 YR	HY	200 DB	128
d	10-year property						
e	15-year property						
f	20-year property						
g	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
h	Nonresidential real property	2/91	235	31.5 yrs.	MM	S/L	7
		8/91	3859	31.5 yrs.	MM	S/L	46
15	Alternative Depreciation System (ADS) (see instructions):						
a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	40-year			40 yrs.	MM	S/L	

Part III **Other Depreciation (Do Not Include Listed Property)**

16	GDS and ADS deductions for assets placed in service in tax years beginning before 1991 (see instructions)	16	2545
17	Property subject to section 168(f)(1) election (see instructions)	17	
18	ACRS and other depreciation (see instructions)	18	

Part IV **Summary**

19	Listed property—Enter amount from line 25	19	
20	Total—Add deductions on line 12, lines 14 and 15 in column (g), and lines 16 through 19. Enter here and on the appropriate lines of your return. (Partnerships and S corporations—see instructions)	20	2775
21	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs (see instructions)	21	

Exhibit E to Hauser Affirmation
1991 Tax Return

SCHEDULE A (Form 990) Department of the Treasury Internal Revenue Service	**Organization Exempt Under 501(c)(3)** (Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Charitable Trust Supplementary Information ▶ Attach to Form 990 (or Form 990EZ).	OMB No. 1545-0047 **1991**

Name: GAY ALLIANCE OF THE GENESEE VALLEY, INC.

Employer identification number: 16 1066400

Part I **Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees** (See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of employees paid more than $30,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans	(e) Expense account and other allowances
NONE				
Total number of other employees paid over $30,000 ▶				

Part II **Compensation of the Five Highest Paid Persons for Professional Services** (See specific instructions.) (List each one. If there are none, enter "None.")

(a) Name and address of persons paid more than $30,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $30,000 for professional services ▶		

Part III **Statements About Activities**

			Yes	No
1	During the year, have you attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?	1		X
	If "Yes," enter the total expenses paid or incurred in connection with the legislative activities. $ ______ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. For other organizations checking "Yes," attach a statement giving a detailed description of the legislative activities AND either complete Part VI-B or attach a classified schedule of the expenses paid or incurred.			
2	During the year, have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer, or creator of your organization, or any taxable organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		X
e	Transfer of any part of your income or assets?	2e		X
	If the answer to any question is "Yes," attach a detailed statement explaining the transactions.			
3	Do you make grants for scholarships, fellowships, student loans, etc.?	3		X
4	Attach a statement explaining how you determine that individuals or organizations receiving grants or loans from you in furtherance of your charitable programs qualify to receive payments. (See specific instructions.)			

For Paperwork Reduction Act Notice, see page 1 of the Instructions to Form 990 (or Form 990EZ). Cat. No. 11285F Schedule A (Form 990) 1991

Exhibit E to Hauser Affirmation
1991 Tax Return

IV Reason for Non-Private Foundation Status (See instructions for definitions.)

organization is not a private foundation because it is (please check only **ONE** applicable box):

☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)
7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter name, city, and state of hospital ▶**
10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)
11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)
11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)
12 ☒ An organization that normally receives: **(a)** no more than ⅓ of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and **(b)** more than ⅓ of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete Support Schedule.)
13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** boxes 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). See section 509(a)(3).

Provide the following information about the supported organizations. (See instructions for Part IV, box 13.)

(a) Name(s) of supported organization(s)	**(b)** Box number from above
N/A	

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions.)

Support Schedule (Complete only if you checked box 10, 11, or 12 above.) Use cash method of accounting.

	Calendar year (or fiscal year beginning in) ▶	(a) 1990	(b) 1989	(c) 1988	(d) 1987	(e) Total
15	Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	26,190	19,453	9151	10,222	65,016
16	Membership fees received			4333	2966	7299
17	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	38,700	28,586	20,561	21,006	108,853
18	Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1019	1433	972	867	4291
19	Net income from unrelated business activities not included in line 18	0	0	0	1146	1146
20	Tax revenues levied for your benefit and either paid to you or expended on your behalf					
21	The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22	Other income. Attach schedule. Do not include gain or (loss) from sale of capital assets					
23	Total of lines 15 through 22	65,909	49,472	35,017	36,207	186,605
24	Line 23 minus line 17	27,209	20,886	14,456	15,201	77,752
25	Enter 1% of line 23	659–	495	350	362	▨

26 Organizations described in box 10 or 11:
a Enter 2% of amount in column (e), line 24
b Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1987 through 1990 exceeded the amount shown in line 26a. Enter the sum of all excess amounts here ▶

(Continued on page 3)

Exhibit E to Hauser Affirmation
1991 Tax Return

Part IV **Support Schedule** (continued) **(Complete only if you checked box 10, 11, or 12 on page 2.)**

27 Organizations described in box 12, page 2:

a Attach a list for amounts shown on lines 15, 16, and 17, showing the name of, and total amounts received in each year from, each "disqualified person," and enter the sum of such amounts for each year:

(1990) NONE (1989) NONE (1988) NONE (1987) NONE

b Attach a list showing, for 1987 through 1990, the name and amount included in line 17 for each person (other than "disqualified persons") from whom the organization received more during that year than the larger of: (1) the amount on line 25 for the year; or (2) $5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:

(1990) NONE (1989) NONE (1988) NONE (1987) NONE

28 For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1987 through 1990, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15 above. (See specific instructions.)

Part V **Private School Questionnaire**
(To be completed ONLY by schools that checked box 6 in Part IV) N/A

			Yes	No
29	Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?	29		
30	Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Have you publicized your racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve?	31		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32	Do you maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by you or on your behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33	Do you discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance? (See instructions.).	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a	Do you receive any financial aid or assistance from a governmental agency?	34a		
b	Has your right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached separate statement.			
35	Do you certify that you have complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation. (See instructions for Part V.)	35		

Exhibit E to Hauser Affirmation
1991 Tax Return

(Form 990) 1991 Page 4

I-A Lobbying Expenditures by Electing Public Charities (see instructions)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

ck here ▶ a ☐ If the organization belongs to an affiliated group (see instructions).
eck here ▶ b ☐ If you checked a and "limited control" provisions apply (see instructions).

Limits on Lobbying Expenses		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total (grassroots) lobbying expenses to influence public opinion	36		
37 Total lobbying expenses to influence a legislative body	37		
38 Total lobbying expenses (add lines 36 and 37)	38		
39 Other exempt purpose expenses (see Part VI instructions)	39		
40 Total exempt purpose expenses (add lines 38 and 39) (see instructions)	40		
41 Lobbying nontaxable amount. Enter the smaller of $1,000,000 or the amount determined under the following table—		▨	▨
	41		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
(Complete lines 43 and 44. File Form 4720 if either line 36 exceeds line 42 or line 38 exceeds line 41.)			
43 Excess of line 36 over line 42	43		
44 Excess of line 38 over line 41	44		

If the amount on line 40 is—	The lobbying nontaxable amount is—
Not over $500,000	20% of the amount on line 40
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000	$225,000 plus 5% of the excess over $1,500,000

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45–50 for details.)

	Lobbying Expenses During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 1991	(b) 1990	(c) 1989	(d) 1988	(e) Total
45 Lobbying nontaxable amount (see instructions)					
46 Lobbying ceiling amount (150% of line 45(e))	▨	▨	▨	▨	
47 Total lobbying expenses (see instructions)					
48 Grassroots nontaxable amount (see instructions)					
49 Grassroots ceiling amount (150% of line 48(e))	▨	▨	▨	▨	
50 Grassroots lobbying expenses (see instructions)					

Part VI-B Lobbying Activity by Nonelecting Public Charities
(For **optional** reporting by organizations that did not complete Part VI-A.)

N/A

During the year, did you attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			▨
b Paid staff or management (include compensation in expenses reported on lines c through h)			▨
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenses (add lines c through h)	▨	▨	

If "Yes" to any of the above, also attach a statement giving a detailed description of the activities.

Exhibit E to Hauser Affirmation
1991 Tax Return

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

N/A

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		
(ii) Other assets	a(ii)		
b Other Transactions:			
(i) Sales of assets to a noncharitable exempt organization	b(i)		
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		
(iii) Rental of facilities or equipment	b(iii)		
(iv) Reimbursement arrangements	b(iv)		
(v) Loans or loan guarantees	b(v)		
(vi) Performance of services or membership or fundraising solicitations	b(vi)		
c Sharing of facilities, equipment, mailing lists or other assets, or paid employees	c		

d If the answer to any of the above is "Yes," complete the following schedule. The "Amount involved" column below should always indicate the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, indicate in column (d) the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☐ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Exhibit E to Hauser Affirmation
1991 Tax Return

GAY ALLIANCE OF THE GENESEE VALLEY, INC.

16-1066400

Form 990 Period Ended 12/31/91

Page 3, Sch IV, Line 51a - OTHER RECEIVABLES

	12/31/90	12/31/91
REFUNDABLE UNEMPLOYMENT INSURANCE PAID	$ 522	$ 604

Page 3, Sch IV, Line 52 - DEFERRED REVENUE

	12/31/91
ADVANCE PAYMENT FOR DISPLAY ADVERTISING TO APPEAR IN FOLLOWING YEAR	$ 749

Page ___, Sch ___, Line ___ -

Page ___, Sch ___, Line ___ -

Exhibit E to Hauser Affirmation
1991 Tax Return

Gay Alliance of the Genesee Valley, Inc.
16-1066400
Form 990 12/31/91

Part IV, Line 57 - Fixed Assets

	Cost	Accum Deprec	Net Book Value
Sharp copier	2,090	2,090	0
Furnishings	955	890	65
Computer	1,655	1,560	95
VCR	193	137	56
Office Equipment	444	231	213
Postal scale	895	128	767
Typewriter discs	109	2	107
VCR & Answering machine	235	47	188
Land	8,000	-	8,000
Building	67,692	3,848	63,844
Fire door	235	7	228
Bathroom	3,859	46	3,813
	86,362	8,986	77,376

Exhibit F to Hauser Affirmation
1990 Financial Statement

GAY ALLIANCE
OF THE GENESEE VALLEY, INC.

FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 1990 AND 1989
AND
ACCOUNTANT'S REPORT

****

Exhibit F to Hauser Affirmation
1990 Financial Statement

NELSON P. MARACLE
Certified Public Accountant
760 WINTON ROAD NORTH
ROCHESTER, NEW YORK 14609

TELEPHONE (716) 654-7300

Gay Alliance of the Genesee Valley, Inc.

I have reviewed the accompanying balance sheets of Gay Alliance of the Genesee Valley, Inc. as of December 31, 1990 and 1989 and the related statements of revenue, expenses and changes in fund balance for the years then ended, in accordance with standards established by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Gay Alliance of the Genesee Valley, Inc.

A review consists principally of inquiries of Organization personnel and analytical procedures applied to financial data. It is substantially less in scope than an examination in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my reviews, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

Nelson P. Maracle

July 11, 1991

Exhibit F to Hauser Affirmation
1990 Financial Statement

GAY ALLIANCE OF THE GENESEE VALLEY, INC.
BALANCE SHEETS DECEMBER 31, 1990 AND 1989
(REVIEWED)

	1990	1989
ASSETS		
CURRENT ASSETS		
Cash	$ 27.503	$39,178
Refundable payroll taxes	522	0
Accounts receivable (net of allowances for doubtful accounts: 1990 - $ 0; 1989 - $100)	6,869	3,250
Total current assets	34.894	42,428
PROPERTY		
Land and building	75,692	0
Office equipment and furnishings	5,337	4,893
(Less) accumulated depreciation	(6,212)	(3,996)
Property - Net	74,817	397
Deposit on building and related costs	0	3,141
TOTAL	$109,711	$46,466
LIABILITIES AND FUND BALANCE		
CURRENT LIABILITIES		
Commissions payable	$ 286	$ 341
Accrued payroll taxes	691	836
Mortgage payable	37.311	0
Total current liabilities	38,288	1,177
COMMITMENT AND CONTINGENCIES		
FUND BALANCE	71.423	45,289
TOTAL	$109,711	$46,466

Exhibit F to Hauser Affirmation
1990 Financial Statement

GAY ALLIANCE OF THE GENESEE VALLEY, INC.
STATEMENTS OF REVENUE, EXPENSES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 1990 AND 1989
(REVIEWED)

	1990	1989
REVENUE		
Special events	$ 38,329	$28,002
Advertising	26,921	19,149
United Way	7,690	5,642
Memberships	4,287	3,208
Donations	14,213	10,603
Subscriptions	4,374	3,711
Interest	1,019	1,433
Miscellaneous	371	584
Total revenue	97,204	72,332
EXPENSES		
Special events	8,531	6,858
Printing and typesetting	10,683	11,534
Rent	3,876	5,513
Payroll	12,125	12,829
Payroll taxes	927	877
Legal and professional	1,500	1,400
Supplies and maintenance	2,571	6,884
Telephone	1,707	1,274
Postage	2,873	3,061
Bad debts	852	0
Coffee house	0	193
Insurance	3,012	1,496
Depreciation	2,216	428
Commissions	2,548	341
Utilities	995	35
Property taxes	1,902	
Repairs	4,180	
Interest expense	4,741	
NYS Franchise Tax	1,000	
Equipment lease	841	1,076
Miscellaneous	3,390	263
Total expenses	71,070	54,515
EXCESS OF REVENUES OVER EXPENSES	26,134	17,817
FUND BALANCE, BEGINNING	45,289	27,472
FUND BALANCE, ENDING	$ 71,423	$45,289

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DUMMY

Exhibit G to Hauser Affirmation
1991 Financial Statement

GAY ALLIANCE OF THE GENESEE VALLEY, INC.

FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 1991 AND 1990 AND ACCOUNTANT'S REPORT

****

Exhibit G to Hauser Affirmation
1991 Financial Statement

IELSON P. MARACLE
Certified Public Accountant

760 WINTON ROAD NORTH, ROCHESTER, NEW YORK 14609
TELEPHONE (716) 654-7300

Gay Alliance of the Genesee Valley, Inc.

I have reviewed the accompanying balance sheets of Gay Alliance of the Genesee Valley, Inc. as of December 31, 1991 and 1990, and the related statements of revenue, expenses and changes in fund balance for the years then ended, in accordance with standards established by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Gay Alliance of the Genesee Valley, Inc.

A review consists principally of inquiries of Organization personnel and analytical procedures applied to financial data. It is substantially less in scope than an examination in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my reviews, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

Nelson P. Maracle

July 9, 1992

Exhibit G to Hauser Affirmation
1991 Financial Statement

GAY ALLIANCE OF THE GENESEE VALLEY, INC.
BALANCE SHEETS DECEMBER 31, 1991 AND 1990
(REVIEWED)

	1991	1990
ASSETS		
CURRENT ASSETS		
Cash	$ 30,319	$ 27,503
Refundable payroll taxes	604	522
Accounts receivable	6,001	6,869
Total current assets	36,924	34,894
PROPERTY		
Land and building	79,786	75,692
Office equipment and furnishings	6,576	5,337
(Less) accumulated depreciation	(8,986)	(6,212)
Property - Net	77,376	74,817
TOTAL	$114,300	$109,711
LIABILITIES AND FUND BALANCE		
CURRENT LIABILITIES		
Accounts payable	$ 1,152	$ -
Commissions payable	982	286
Accrued payroll taxes	390	691
Mortgage payable	-	37,311
Deferred revenue	749	-
Total current liabilities	3,273	38,288
COMMITMENT AND CONTINGENCIES		
FUND BALANCE	111,027	71,423
TOTAL	$114,300	$109,711

Exhibit G to Hauser Affirmation
1991 Financial Statement

GAY ALLIANCE OF THE GENESEE VALLEY, INC.
STATEMENTS OF REVENUE, EXPENSES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 1991 AND 1990
(REVIEWED)

	1991	1990
REVENUE		
Special events	$ 56,303	$ 38,329
Advertising	38,176	26,921
United Way	9,776	7,690
Memberships	1,789	4,287
Donations	31,781	14,213
Subscriptions	2,857	4,374
Interest	652	1,019
Miscellaneous	376	371
Total revenue	141,710	97,204
EXPENSES		
Special events	41,655	8,531
Printing and typesetting	14,533	10,68[illegible]
Rent	-	3,87[illegible]
Payroll	10,075	12,1[illegible]
Payroll taxes	790	92[illegible]
Legal and professional	3,651	1,5[illegible]
Supplies and maintenance	1,030	2,5[illegible]
Telephone	1,300	1,7[illegible]
Postage	1,793	2,5[illegible]
Bad debts	3,651	[illegible]
Insurance	2,657	3,[illegible]
Depreciation	2,774	2,[illegible]
Commissions	4,792	2,64[illegible]
Utilities	2,439	995
Property taxes	2,060	1,902
Repairs	372	4,180
Interest expense	2,029	4,741
NYS Franchise Tax	288	1,000
Equipment lease	417	841
Promotion	4,299	-
Miscellaneous	1,501	3,890
Total expenses	102,106	71,070
EXCESS OF REVENUES OVER EXPENSES	39,604	26,134
FUND BALANCE, BEGINNING	71,423	45,289
FUND BALANCE, ENDING	$111,027	$ 71,423

Exhibit G to Hauser Affirmation
1991 Financial Statement

GAY ALLIANCE OF THE GENESEE VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
(REVIEWED)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

The financial statements of Gay Alliance of the Genesee Valley, Inc. have been prepared on the accrual basis.

Accounts Receivable

The Organization uses the direct write-off method for charging the fund balance for amounts which become uncollectible.

Property

Equipment is stated at cost. Expenditures for maintenance, repairs and renewals of relatively minor items are generally charged to earnings as incurred Replacements of significant items are capitalized.

Depreciation is computed using the straight-line and declining balance methods over the useful lives of the related assets.

TAX STATUS

The Organization has been granted exemption from federal income taxes by the Internal Revenue Service.

COMMITMENT - LEASE AGREEMENT

The Organization rented its facilities on a month-to-month basis, through April 1990, pursuant to the terms of a verbal agreement. Rent expense for the year ended December 31, 1990 was $3,876.

BUILDING AND MORTGAGE PAYABLE

On March 23, 1990, the Organization purchased a building and relocated its offices. The total cost was $75,692. Of this amount $30,692 was paid at or prior to closing and a mortgage for the remaining $45,000 was obtained. The mortgage was for a term of eighteen months and required monthly payments of interest only at an annual rate of 15.5%. During 1991, the loan principal was repaid in full.

STATE OF NEW YORK
SUPREME COURT COUNTY OF MONROE

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

v.

CITY ASSESSOR, CITY OF ROCHESTER, NEW YORK,

Defendant.

NOTICE OF ORAL DEPOSITION

Index No. 8872/91

Pursuant to section 3107 of the Civil Practice Law and Rules, the defendant hereby gives notice that it intends to take the deposition of Paul Scheib, President of the Board of the plaintiff, upon oral questions, on Wednesday, April 21, 1993, at 2:00 p.m., at 400A City Hall, Rochester, New York, 14614, or at such other time as may be mutually agreeable to the parties.

Dated: March 22, 1993

LOUIS N. KASH, Corporation Counsel
Attorney for Defendant
400A City Hall, 30 Church Street
Rochester, New York 14614

SUSAN L. HAUSER, Municipal Attorney
Telephone: (716) 428-6764

TO: ELLEN YACKNIN, Esq.
Attorney for Plaintiff
80 Highland Avenue
Rochester, New York 14620

Request For Production of Documents
March 22, 1993

STATE OF NEW YORK
SUPREME COURT COUNTY OF MONROE

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

v.

CITY ASSESSOR, CITY OF ROCHESTER, NEW YORK,

Defendant.

REQUEST FOR PRODUCTION OF DOCUMENTS

Index No. 8872/91

Pursuant to section 3120 of the Civil Practice Law and Rules, the defendant hereby requests that the plaintiff produce the following documents for inspection and/or copying within twenty days hereof:

1. The federal tax returns filed by the plaintiff for the years 19[illegible] and 1991, and 1992, if available.

2. Audited financial statements of the plaintiff for the years 1989, 1990, 1991, and 1992, including a statement of assets and liabilities, and a statement of income and expenses. If audited statements are not available, then we request any unaudited statements.

Dated: March 22, 1993

LOUIS N. KASH, Corporation Counsel
Attorney for Defendant
400A City Hall, 30 Church Street
Rochester, New York 14614

SUSAN L. HAUSER, Municipal Attorney
Telephone: (716) 428-6764

TO: ELLEN YACKNIN, Esq.
Attorney for Plaintiff
80 Highland Avenue
Rochester, New York 14620

Answer to Amended Complaint
March 22, 1993

STATE OF NEW YORK
SUPREME COURT COUNTY OF MONROE

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

v.

CITY ASSESSOR, CITY OF ROCHESTER,
NEW YORK,

Defendant.

ANSWER TO AMENDED COMPLAINT

Index No. 8872/91

The defendant City Assessor, by his attorney Louis N. Kash, Corporation Counsel, Susan L. Hauser, Municipal Attorney, does answer the amended verified complaint herein as follows:

1. The defendant admits the allegations in paragraphs 3, 4, 6, 7, 8, 9, 14, 15, 16, 17, 18, 20, 23, 25, 26, 27, 28, 29, 30, 32, 37 and 39 of the amended complaint.

2. The defendant denies the allegations in paragraphs 1, 19, 21, 24, 33, 34, 36, 38, 40, 41, 42 and 43 of the amended complaint.

3. The defendant lacks knowledge or information sufficient to form a belief as to the truth of the allegations in paragraphs 2, 5, 10, 11, 12, 13, and 22 of the amended complaint.

4. The defendant specifically denies that the plaintiff meets the tests of "educational", "charitable", or "moral or mental improvement of

men, women, or children" under section 420-a of the Real Property Tax Law (RPTL).

AS A FIRST DEFENSE, DEFENDANT ALLEGES:

5. To the extent that the defendant is being sued under 42 U.S.C.A. sec. 1983 in his individual capacity, he is entitled to qualified immunity under sec. 1983.

AS A SECOND DEFENSE, DEFENDANT ALLEGES:

6. To the extent that the defendant is being sued under 42 U.S.C.A. sec. 1983 in his individual capacity, he should not be held individually liable for his decision denying a tax exemption to the plaintiff, because his decision was based on a legal opinion received by him from the Corporation Counsel's office.

AS A THIRD DEFENSE, DEFENDANT ALLEGES:

7. To the extent that the defendant is being sued under 42 U.S.C.A. sec. 1983 in his official capacity, there is no allegation of any "official policy or custom" of the City of Rochester under which the plaintiff's rights were violated, as required by Monell v. N.Y. City Dept. of Social Services, 436 U.S. 658 (1978). Therefore, the claim under section 1983 should be dismissed.

AS A FOURTH DEFENSE, DEFENDANT ALLEGES:

8. In its second cause of action the plaintiff claims that the defendant's failure to grant it a tax exemption deprives it of equal protection of the laws in contravention of the 14th Amendment to the United State Constitution and Article 1, Section 11 of the New York Constitution.

9. This "equal protection" argument does not state a cause of action upon which relief can be granted in this case.

10. The action complained of by the plaintiff--the City Assessor's denial of a tax exemption--is not a permissive action on the part of the Assessor, in the sense required to raise an equal protection claim. The Assessor is bound to follow the categories and standards provided by the Real Property Tax Law in granting and denying the applications for exemption; he is not free to develop his own categories or standards for exemption. The Assessor cannot be held accountable for the exemption categories and standards mandated by state law.

11. If the plaintiff's claim is that other organizations have properly received tax exemptions from the City Assessor, and that the plaintiff is similar to those organizations in that it also meets the tests of the relevant provisions of the Real Property Tax Law, then the plaintiff's claim is simply that it meets the tests of the Real Property Tax Law and is entitled to an exemption. The Assessor's treatment of other organizations is irrelevant to that question, and neither advances nor defeats the plaintiff's position. The

plaintiff's claim to an exemption must stand or fall on its own merits, not the merits of other exemptions.

12. If the plaintiff's claim is that other organizations have improperly received tax exemptions from the City Assessor, i.e., that organizations which do not meet the tests of any provisions of the Real Property Tax Law have nevertheless been granted tax exemptions, and that the plaintiff is similar to those organizations, that claim is not sufficient to entitle the plaintiff to a tax exemption. Any person with proper standing could, of course, bring a taxpayer's action pursuant to section 51 of the General Municipal Law to challenge any exemptions improperly granted to other taxpayers. The relief in that type of action would be the removal of the exemptions improperly granted. But a showing of exemptions improperly granted to others would never be sufficient to entitle the plaintiff to an exemption to which it was not entitled by the provisions of the Real Property Tax Law.

13. For these reasons, plaintiff's second cause of action fails to state a cause of action.

WHEREFORE, the defendant asks the court for judgment dismissing the amended complaint, and for a declaration that the plaintiff's real property at 179-183 Atlantic Avenue is not entitled to an exemption from taxation pursuant to section 420-a of the Real Property Tax Law, along with the costs of this action and such other and further relief as the court deems just and proper.

Dated: March 22, 1993

LOUIS KASH, Corporation Counsel
Attorne for Defendant
400A City Hall, 30 Church Street
Rochester, New York 14614

SUSAN L. HAUSER, Municipal Attorney
Telephone: (716) 428-6764

TO: ELLEN YACKNIN, Esq.
Attorney for Plaintiff
80 Highland Avenue
Rochester, New York 14620

P. 117

DUMMY

Amended Complaint
February 26, 1993

COUNTY OF MONROE
NEW YORK STATE SUPREME COURT

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93 FEB 26 PM 3:03

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

vs.

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

AMENDED
VERIFIED COMPLAINT

INDEX NO. 8872/91

PRELIMINARY STATEMENT

1. This is an action seeking to reverse the decision of the City Assessor of the City of Rochester to deny tax exempt status to the Community Center owned by plaintiff, the Gay Alliance of Genesee Valley, Inc. [GAGV], at 179-183 Atlantic Avenue, Rochester, New York. As a building owned by a not-for-profit corporation which is organized for charitable and educational purposes, as well as to promote the moral or mental improvement of men, women, or children, and which is used for no purpose other than to advance these goals, GAGV's Community Center is entitled to property tax exempt status under NY Real Property Tax Law §420-a.

PARTIES

2. Plaintiff, the Gay Alliance of Genesee Valley, Inc. [GAGV], is a membership organization located in Rochester, New York, which is incorporated as a not-for-profit corporation

pursuant to Section 216 of the Education Law and Section 404(d) of the Not-for-Profit Law.

3. Defendant, the City Assessor of the City of Rochester, is responsible, inter alia, for reviewing and deciding Rochester property owners' applications for property tax exemptions pursuant to NY Real Property Tax Law §420-a.

VENUE

4. Pursuant to CPLR §506(b), the venue for this proceeding is Monroe County because all the material events being challenged in this action took place in Monroe County, and the decision being challenged was made in Monroe County.

FACTS

5. Plaintiff, the Gay Alliance of Genesee Valley, Inc., is a membership organization comprised of individuals and interest groups who work in various ways, on a volunteer basis, to promote the eradication of homophobia in the Rochester area community and to education the general public about homosexuality and other related issues.

6. Plaintiff was incorporated as a not-for profit corporation pursuant to Section 216 of the NY Education Law and Section 404(d) of the NY Not-for-Profit Corporation Law on December 14, 1973.

7. Plaintiff was granted federal tax exempt status pursuant to US Internal Revenue Code §501(c)(3) on November 19, 1981.

8. Among plaintiff's primary goals and purposes are the following:

- To research the potential for gay liberation;
- To secure and to maintain for persons of homosexual orientation, the same rights of life, liberty and the pursuit of happiness as proclaimed in the Declaration of Independence and guaranteed by the Constitution;
- To improve constantly the quality of life for persons of homosexual orientation and all other peoples through education;
- To provide a place for community and conference for all those who recognize the imperative of gay liberation and human liberation;
- To educate and advise members of the public of their civil rights by means of conference, publications, lectures, newspapers, radio, television and any other form of communication.

9. In furtherance of its purposes and goals, plaintiff and its members carry out a wide range of activities. Some of these activities are described in the respective affidavits of former GAGV President Claire Parker, attached to plaintiff's "Complaint on Real Property Assessment" which was submitted to the Board of Assessment Review, City of Rochester on March 22, 1991, and of Paul Scheib, submitted as a Supplemental Exhibit to the Court, November 19, 1992.

10. In March 1990, the GAGV purchased the building located at 179-183 Atlantic Avenue, Rochester, New York 14607 to use as a Community Center and base for all its activities.

11. Plaintiff performs no activity at all, nor is any activity performed in or out of the Center, which is not related to the furtherance of plaintiff's purposes and goals.

12. Plaintiff does not perform any commercial function at all, nor is any commercial function performed out of the Center.

13. No pecuniary profit inures to the benefit of any of plaintiff's employees, officers, or members.

14. On January 28, 1991, plaintiff submitted an application to defendant City Assessor for a property tax exemption for its Center.

15. In a letter dated March 8, 1991, Deputy City Assessor Thomas G. Huonker, acting on behalf of defendant City Assessor, advised plaintiff that plaintiff's request for a property tax exemption for its Center was denied because, according to the letter, plaintiff "is not an educational organization." 16. On March 22, 1991, plaintiff filed an appeal Complaint with the Board of Assessment Review for the City of Rochester from the City Assessor's denial of its request for a property tax exemption.

17. On March 26, 1991, plaintiff appeared at a hearing before the Board of Assessment Review for the City of Rochester to present its appeal.

18. At the request of the Board of Assessment Review, plaintiff submitted additional documents for the Board's review on March 29, 1991, including its Certificate of Incorporation, its Internal Revenue Service Tax Exemption Letter, and its 1989 federal tax return.

19. On or about April 30, 1991, plaintiff received a Notice from the 1991 Board of Assessment Review indicating that plaintiff's Complaint requesting to have its property's assessment increased from $50,000 to $72,000 pursuant to NY Real Property Tax Law §525 was denied.

20. The Notice received from the 1991 Board of Assessment Review did not refer in any way to plaintiff's Complaint regarding the denial of its request for a tax exemption for its Center.

21. Plaintiff has never applied for an increase in its property's assessment from $50,000 to $72,000, nor has it ever asked for any action to be taken pursuant to NY Real Property Tax Law §525.

22. Accordingly, plaintiff assumed that the Notice it received was simply a mistake, and that a decision on its Complaint regarding the denial of its application for a property tax exemption would be forthcoming.

23. On August 21, 1991, plaintiff's attorney spoke to defendant's attorney, Susan Hauser, to explain that no decision on plaintiff's Complaint had yet been received, and to ask when a decision would be sent out.

24. Defendant's attorney stated that the Notice sent to plaintiff at the end of April 1991 was in error, and that an explanatory Notice would be sent to plaintiff.

25. Defendant's attorney also told plaintiff's attorney that the decision of the Board of Assessment Review had been made, and that its decision was to deny plaintiff's Complaint regarding the denial of its application for a tax exemption for its Community Center.

26. On August 23, 1991, plaintiff filed an Article 78 Petition against the Bureau of Assessment challenging the denial of its request for property tax exemption.

27. At defendant's request, plaintiff agreed to convert its Article 78 Petition against the Board of Assessment Review to an Action for Declaratory Judgment against the City Assessor in a Stipulation filed October 31, 1991.

28. In an Order dated December 1, 1992, Judge Andrew Siracuse denied without prejudice plaintiff's Motion to Amend Its Complaint and for Summary Judgment, filed October 15, 1992, and directed the Board of Assessment Review to issue a decision on plaintiff's request for property tax exemption.

29. On December 31, 1992, the Board of Assessment Review denied plaintiff's request for a tax exemption.

30. In an Order dated February 26, 1992, Judge Siracuse granted plaintiff's Renewed Motion to Amend Its Complaint, filed January 12, 1993.

FIRST CAUSE OF ACTION

31. Plaintiff reasserts the allegations in paragraphs 5 to 30.

32. NY Real Property Tax Law §420-a mandates that:

> real property owned by a corporation ... organized or conducted exclusively for ... charitable, ... educational, or moral or mental improvement of men, women or children purposes, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes ... shall be exempt from taxation as provided in this section.

33. As a corporation organized to promote the civil and constitutional rights of persons of homosexual orientation, to promote the eradication of discrimination and homophobia in the

Rochester area community and to educate the general public about homosexuality and related issues, as more fully described in Exhibits A and B, plaintiff is a corporation organized and conducted exclusively for one or more charitable, educational, and moral or mental improvement of men, women or children purposes, and that its property is used exclusively to carry out these purposes. See, e.g., Symphony Space, Inc. v. Tishelman, 60 N.Y. 2d 33, 37 (1973).

34. Accordingly, pursuant to New York Real Property Tax Law §420-a, plaintiff's property is entitled to tax exempt status.

SECOND CAUSE OF ACTION

35. Plaintiff reasserts the allegations in paragraphs 5 to 30.

36. Upon information and belief, other organizations in the City of Rochester whose purposes and functions are similar to those of plaintiff own property which has been accorded tax-exempt status by defendant.

37. For example, the organization known as Group 14621 Community Association, Inc. owns a building at 1171 N. Clinton Avenue, in Rochester, New York, which was granted tax exempt status in 1990.

38. According to court documents prepared in May 1990, the purpose for which Group 14621 Community Association, Inc. is organized is:

> to promote social welfare by lessening the burdens of government, providing relief to the poor, distressed or underprivileged and promote social welfare thereby as well as through lessening neighborhood tension, eliminating prejudice and discrimination, defending human and civil rights, and combating community deterioration. (Emphasis added.)

39. Similarly, as described above in paragraph ¶ 8, plaintiff is organized, inter alia, to "eliminat[e] prejudice and discrimination" and to "defend[] human and civil rights."

40. There is no rational basis for defendant's refusal to grant a property tax exemption status to the Center owned by plaintiff while granting tax exempt status to property owned by organizations which are similar to plaintiff, whose functions and purposes are similar to those of plaintiff's, and whose buildings are used for purposes similar to those of plaintiff's.

41. Defendant has treated plaintiff differently on account of plaintiff's membership and message, and as such has treated plaintiff differently for fundamental interests that are protected by the First Amendment to the United States Constitution, as well as Sections 8 and 9 of Article I of the Constitution of the State of New York.

42. Accordingly, defendant's refusal to grant a property tax exemption to plaintiff's Center, while according property tax exemption to similar buildings owned by organizations which are similar to plaintiff denies plaintiff the equal protection of the laws as mandated by the fourteenth amendment to the United States

Constitution, and Article I, §11 of the Constitution of the State of New York.

43. Plaintiff's federal constitutional claims are made actionable by 42 U.S.C. §1983.

WHEREFORE, plaintiff respectfully requests this Court to:

1. Reverse defendant's decision to deny a property tax exemption to the Center owned by plaintiff;

2. Direct defendant to grant a property tax exemption to the Center owned by plaintiff;

3. Direct defendant to take whatever steps are necessary to review, cancel, and correct any assessments made against plaintiff's Center as a result of the improper denial of its request for a property tax exemption;

3. Award plaintiff attorneys' fees pursuant to 42 U.S.C. §1988;

4. Award plaintiff the costs of bringing this proceeding; and

5. Order all other relief which this Court deems proper.

Dated: February 26, 1993

Ellen M Yac

ELLEN M. YACKNIN, ESQ.
Attorney for Plaintiff
80 Highland Avenue
Rochester, NY 14620
(716) 256-0508

VERIFICATION

STATE OF NEW YORK)
COUNTY OF MONROE) SS.:

PAUL SCHEIB, being sworn, states:

1. I am the current President of the Gay Alliance of Genesee Valley, Inc., plaintiff in this action.

2. As President, I am fully familiar with all the facts and actions which form the basis for this action.

3. I have read the foregoing complaint and know the contents of it to be true.

4. The same is true to my own knowledge, except as to matters stated to be alleged on information and belief, and as to those matters, I believe them to be true.

Paul Scheib
PAUL SCHEIB

Sworn to before me this
27 day of February 1993.

Ellen M Yack
NOTARY PUBLIC

ELLEN M. YACKNIN
Notary Public, State of New York
Qualified in Monroe County
My Commission Expires August 31, 19 93

Memorandum Decision and Order
February 26, 1993

STATE OF NEW YORK
SUPREME COURT : COUNTY OF MONROE

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

- against - Index No. 8872/91

CITY ASSESSOR, CITY OF ROCHESTER, NEW YORK,

Defendant,

1993 FEB 26 P

APPEARANCES:

ELLEN M. YACKNIN, ESQ. (with SUSAN ANN SILVERSTEIN, ESQ.)
Attorneys for plaintiff Gay Alliance of Genesee Valley, Inc.
80 Highland Avenue
Rochester, New York 14620

LOUIS N. KASH, Corporation Counsel
(Susan L. Hauser, Municipal Attorney, of counsel)
Attorney for defendant City Assessor, City of Rochester
400A City Hall
30 Church Street
Rochester, New York 14614

93 FEB 29 AM 10:33
CITY CLERK'S OFFICE

MEMORANDUM DECISION AND ORDER

ANDREW V. SIRACUSE, J.

Plaintiff Gay Alliance of Genesee Valley ("GAGV") has challenged the denial of its application for a real property tax exemption (Real Property Tax Law § 420-a). The sole issue before the court at this time is its motion under CPLR 3025 (b) for leave to add a cause of action alleging that this denial violated GAGV's constitutional rights (42 USC § 1983). In light of New

York's strong legislative and judicial policy of liberality in allowing such leave, plaintiff's motion is granted.

GAGV states that the additional cause of action can be determined on the same factual material as has already been submitted, and concedes that its sole reason for adding the Federal claim is its hope of recovering attorney's fees, allowed by 42 USC § 1988. The City agrees that no further factual submissions are necessary. Thus, there appears to be no prejudice to the City in permitting the amendment, and precedent binding on this court and recently reiterated holds that

> [a]bsent prejudice or surprise, leave to amend shall be freely granted (Newton v Aqua Flo Co., 106 AD2d 919, 920).

Furthermore,

> Upon consideration of the motion, Special Term should not examine the merits or legal sufficiency of the proposed amendment unless the proposed pleading is clearly and patently insufficient on its face (Newton v Aqua Flo Co., supra; see also, Kusak v Allstate Ins. Co., __AD2d__, decided February 5, 1993, case 1678/92 [4th Dept]).

The City's papers raise two objections to the amendment. One, that the facts do not show discrimination because GAGV allegedly does not qualify for an exemption, addresses the merits of the action as a whole rather than the facial sufficiency of the amended pleading. The second, that municipalities can be held liable under 42 USC § 1983 only for acts pursuant to official policy or custom, is simply wrong, and rests on a a discussion of case law so selective as to be misleading. Monell v New York City Dept. of Social Services (436 US 658), the sole case cited, explicitly declined to set out the boundaries of municipal liability, and it is clear from subsequent cases that they may be liable for acts pursuant to policy or custom or for single acts "by the highest officials responsible for setting policy in that area of the government's business" (City of St. Louis v Praprotnik, 485 US 112, 123). As the City Assessor is charged with determining applicants' entitlement to property tax exemptions, his rejection of GAGV's application might well subject the City to liability if found to be discriminatory.

At oral argument the City raised a further objection, claiming that the Board of Assessment Review should have been sued instead of the assessor. This argument does not address the merits of the pleading but is, in effect, a jurisdictional objection based on a failure to name necessary parties (CPLR 1001, 1003). It is not necessary to speak to the merits of this claim. It is worth noting, though, that this court has authority to add parties on its own initiative (CPLR 1003); in view of the thorough defense mounted by the City there would be no prejudice in adding the Board at this stage in the action. The error, if any, would be a technical one at best.

The motion is granted, with costs. Motion papers having been served upon the defendant, it is therefore

ORDERED that the plaintiff have leave to serve the proposed amended complaint, within five days after service of a copy of this order with notice of entry thereof; and it is further

ORDERED that the defendant have the statutory period after the service of the said amended complaint within which to plead or otherwise move in respect to the same.

Signed this 26th day of February, 1993, at Rochester, New York.

Enter

Andrew V. Siracuse, Supreme
Court Justice

Notice of Plaintiff's Motion to Amend Its Complaint
January 12, 1993

COUNTY OF MONROE
NEW YORK SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.

Plaintiff,

vs.

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

INDEX NO. 8872/91
JUSTICE ANDREW SIRACUSE

NOTICE OF PLAINTIFF'S RENEWED MOTION TO AMEND ITS VERIFIED COMPLAINT

PLEASE TAKE NOTICE that on the attached Affirmation, exhibits, and all previously filed pleadings, exhibits and legal briefs, plaintiff GAGV will renew its Motion to Amend Its Verified Complaint at a motion term of the Supreme Court, Monroe County, before Justice Andrew Siracuse, at the Hall of Justice, Rochester, New York, on February 18, 1993, at 10 a.m., or as soon thereafter as counsel can be heard.

Pursuant to CPLR §2214(b), defendant must serve his responsive papers on plaintiff's counsel on or before February 11, 1993.

Dated: January 12, 1993

Ellen M. Yacknin

ELLEN M. YACKNIN, ESQ.
80 Highland Avenue
Rochester, NY 14620
(716) 256-0508
day: 454-6500

SUSAN ANN SILVERSTEIN, ESQ.
139 Burlington Ave.
Rochester, NY 14619
(716) 464-9555
day: 324-2520

Attorneys for Plaintiff

TO: LOUIS N. KASH, Corporation Counsel
SUSAN L. HAUSER, Municipal Attorney
400A City Hall, 30 Church Street
Rochester, NY 14614
(716) 428-6764

COUNTY OF MONROE
NEW YORK SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.

Plaintiff,

vs.

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

INDEX NO. 8872/91
JUSTICE ANDREW SIRACUSE

PLAINTIFF'S ATTORNEY'S AFFIRMATION IN SUPPORT OF PLAINTIFF'S RENEWED MOTION TO AMEND ITS VERIFIED COMPLAINT

ELLEN M. YACKNIN, an attorney admitted to practice in the courts of New York State, hereby affirms the following to be true under penalty of perjury:

PROCEDURAL HISTORY

1. I am an attorney for plaintiff Gay Alliance of Genesee Valley, Inc. [GAGV] and have knowledge of the facts in this action.

2. I submit this Affirmation in support of the GAGV's Renewed Motion to Amend Its Verified Complaint in this matter pursuant to CPLR §3025.

3. The GAGV first moved to amend its Verified Complaint on October 15, 1992.

4. Plaintiff's counsel personally served defendant's counsel with its first Motion to Amend its Complaint on October 15, 1992, and personally served defendant's counsel with an originally signed

proposed Verified Amended Complaint on November 19, 1992. An originally signed proposed Amended Verified Complaint is attached to this Motion as Exhibit MA-1.

5. On December 1, 1992, this Court issued an Order, entered December 3, 1992, that denied plaintiff's Motion to Amend its Verified Complaint, without prejudice to renew at a later time. See Exhibit MA-2, attached to this Motion.

6. In its accompanying cover letter, this Court directed the Board of Assessment Review to "issue a decision which clearly sets forth the grounds upon which its decision was based, the scope of its review and the basis for its decision." Attached Exhibit MA-3.

7. On December 31, 1992, the Board of Assessment Review issued a decision that once again denied plaintiff's request for a property tax exemption under NY Real Property Tax Law §420-a.

8. The sole "grounds" given for the Board's decision was that:

> The Board has considered all the information and testimony presented by you and by the City Assessor. The Board has also considered the applicable standards for each category of exemption claimed, as set forth by the courts of the State of New York.

Attached Exhibit MA-4.

9. Under these circumstances, plaintiff is compelled to renew its Motion to Amend Its Verified Complaint.

MERITS OF PLAINTIFF'S MOTION

10. The GAGV moves to amend its Verified Complaint, filed August 23, 1991, to: (1) allege defendant's violation of the GAGV's

federal and state constitutional rights to free speech and freedom of association; (2) assert that the GAGV's federal constitutional claims are made actionable under 42 U.S.C. §1983; and (3) request reasonable attorney's fees under 42 U.S.C. §1988.

11. The evidence obtained by plaintiff between the time it filed its original Verified Complaint and the time it filed its first Motion to Amend Its Complaint on October 15, 1992 demonstrates that in violating the GAGV's federal and state constitutional rights to equal protection under law that was previously pleaded, defendant violated the GAGV's federal and state constitutional rights to free speech.

12. The assertion that the GAGV's federal constitutional rights are made actionable under 42 U.S.C. §1983 is made to comply with the technical requirements for pleading plaintiff's federal constitutional claims.

13. Finally, the request for relief pursuant to 42 U.S.C. §1988 is made to enable the GAGV to seek attorney's fees should it prevail in this action.

14. An amendment to incorporate such allegations and additional request for relief is proper under CPLR §3025(c).

15. As asserted in plaintiff's first Motion to Amend Its Complaint, defendant will not be prejudiced by granting plaintiff's motion because until plaintiff's filed their first Motion to Amend on October 15, 1992, neither plaintiff nor defendant had taken any other action or filed any pleadings other than plaintiff's Verified Complaint, the parties' Stipulation, and defendant's Verified

Answer in this case. See Plaintiff's Attorney's Affirmation in Support of Motion to Amend Its Complaint and for Summary Judgment, ¶6.

16. In his responsive papers to plaintiff's motions, filed November 12, 1992, defendant did not deny that plaintiff's Motion to Amend would not prejudice his interests. See Affidavit of Paul Jacobs, dated November 12, 1992; Defendant's Memorandum of Law, dated November 12, 1992.

17. Moreover, defendant is not prejudiced by plaintiff's request for attorneys' fees at this stage in this litigation for the reasons discussed in ¶¶15-16 and because: (1) plaintiff's original Verified Complaint requests "all other relief which this Court deems proper"; (2) plaintiff is not entitled to move for attorneys' fees unless and until it prevails in this action, and such a finding has not yet been made; and (3) defendant will therefore have a full and fair opportunity to defend a motion for attorneys' fees when and if such a motion is made.

18. It is well established that under these circumstances, and because CPLR §3025(b) provides that leave to amend a pleading shall be freely given, there is no reason to deny plaintiff's Renewed Motion to Amend Its Complaint in the manner requested. See Brewster v. Baltimore & Ohio Railroad Co., 585 NYS2d 647, 648 (4th Dep't 1992); Thompson v. Alleva, 76 AD2d 1022, 429 NYS2d 481 (3rd Dep't 1980) (citing Siegel, New York Practice §237); Rife v. Union College, 30 AD2d 504, 505, 294 NYS2d 460 (3rd Dep't 1968).

19. Previously, however, defendant's attorney argued that

plaintiff's Motion to Amend Its Complaint should be denied because, she contended, plaintiff's factual assertions fail to give rise to a claim that would be actionable under 42 U.S.C. §1983. See Defendant's Memorandum of Law, dated November 12, 1992, pp. 15-19.

20. As discussed thoroughly in Plaintiff's Reply Brief, defendant's attorney's analysis, which is apparently based on a complete misunderstanding of plaintiff's constitutional claims and the nature of 42 U.S.C. §1983, is utterly and completely erroneous. See Plaintiff's Reply Brief, dated November 17, 1992, pp. 14-20.

21. On the contrary, plaintiff's federal constitutional claims are properly before this Court, and are actionable under 42 U.S.C. §1983. See cases cited in Plaintiff's main Brief, dated October 15, 1992, pp. 22-23, and Plaintiff's Reply Brief, pp. 14-17.

WHEREFORE, based on the foregoing, as well as on all the pleadings, exhibits and legal briefs previously filed in this action, plaintiff GAGV requests this Court to grant its Renewed Motion to Amend Its Verified Complaint to: (1) assert, in conjunction with its federal and state constitutional equal protection claims, that defendant violated its federal and state constitutional rights to free speech and freedom of association under the First Amendment to the United States Constitution and Article I, §§8 and 9 of the New York State Constitution; (2) assert that plaintiff's federal constitutional free speech, freedom of association, and equal protection claims are made actionable under 42 U.S.C. §1983; and (3) assert a request for reasonable attorney's fees pursuant to 42 U.S.C. §1988.

Dated: January 12, 1993

Ellen M. Yack

ELLEN M. YACKNIN, ESQ.
80 Highland Ave.
Rochester, NY 14620
(716) 256-0508
day: 454-6500

SUSAN N. SILVERSTEIN, ESQ.
139 Burlington Ave.
Rochester, NY 14619
(716) 464-9555
Day: 324-2520

Attorneys for Plaintiff

TO: LOUIS N. KASH, Corporation Counsel
SUSAN L. HAUSER, Municipal Attorney
Attorneys for Defendant
400A City Hall
30 Church St.
Rochester, NY 14614
(716) 428-6764

Exhibit 1 to Yacknin Affirmation
Proposed Amended Complaint

COUNTY OF MONROE
NEW YORK STATE SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

vs.

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

AMENDED
VERIFIED COMPLAINT

INDEX NO. 8872/91

PRELIMINARY STATEMENT

1. This is an action seeking to reverse the decision of the Bureau of Assessment of the City of Rochester to deny tax exempt status to the Community Center owned by plaintiff, the Gay Alliance of Genesee Valley, Inc. [GAGV], at 179-183 Atlantic Avenue, Rochester, New York. As a building owned by a not-for-profit corporation which is organized for charitable and educational purposes, as well as to promote the moral or mental improvement of men, women, or children, and which is used for no purpose other than to advance these goals, GAGV's Community Center is entitled to property tax exempt status under NY Real Property Tax Law §420-a.

PARTIES

2. Plaintiff, the Gay Alliance of Genesee Valley, Inc. [GAGV], is a membership organization located in Rochester, New York, which is incorporated as a not-for-profit corporation pursuant to Section 216 of the Education Law and Section 404(d) of the Not-for-Profit Law.

3. Defendant, the Bureau of Assessment, City of Rochester, is a department of the City of Rochester, New York which, inter alia, reviews and decides Rochester property owners' applications for property tax exemptions pursuant to NY Real Property Tax Law §420-a.

VENUE

4. Pursuant to CPLR §506(b), the venue for this proceeding is Monroe County because all the material events being challenged in this action took place in Monroe County, and the decision being challenged was made in Monroe County.

FACTS

5. Plaintiff, the Gay Alliance of Genesee Valley, Inc., is a membership organization comprised of individuals and interest groups who work in various ways, on a volunteer basis, to promote the eradication of homophobia in the Rochester area community and to education the general public about homosexuality and other related issues.

6. Plaintiff was incorporated as a not-for profit corporation pursuant to Section 216 of the NY Education Law and Section 404(d) of the NY Not-for-Profit Corporation Law on December 14, 1973. See GAGV Certificate of Incorporation, Exhibit A.

7. Plaintiff was granted federal tax exempt status pursuant to US Internal Revenue Code §501(c)(3) on November 19, 1981. See Exhibit B.

8. Among plaintiff's primary goals and purposes are the following:

- To research the potential for gay liberation;
- To secure and to maintain for persons of homosexual orientation, the same rights of life, liberty and the pursuit of happiness as proclaimed in the Declaration of Independence and guaranteed by the Constitution;
- To improve constantly the quality of life for persons of homosexual orientation and all other peoples through education;
- To provide a place for community and conference for all those who recognize the imperative of gay liberation and human liberation;
- To educate and advise members of the public of their civil rights by means of conference, publications, lectures, newspapers, radio, television and any other form of communication.

Exhibit A, pp. 3-4.

9. In furtherance of its purposes and goals, plaintiff and its members carry out a wide range of activities. Some of these activities are described in the Affidavit of GAGV President, Claire Parker, ¶¶ 7 - 22, dated March 22, 1991, a copy of which is attached as Exhibit C. (The original affidavit was attached to plaintiff's Complaint on Real Property Assessment" which was

submitted to the Board of Assessment Review, City of Rochester on March 22, 1991.)

10. In March 1990, the GAGV purchased the building located at 179-183 Atlantic Avenue, Rochester, New York 14607 to use as a Community Center and base for all its activities.

11. Plaintiff performs no activity at all, nor is any activity performed in or out of the Center, which is not related to the furtherance of plaintiff's purposes and goals. See Exhibit C, ¶¶ 21 - 22.

12. Plaintiff does not perform any commercial function at all, nor is any commercial function performed out of the Center. See Exhibit C, ¶ 19.

13. No pecuniary profit inures to the benefit of any of plaintiff's employees, officers, or members.

14. On January 28, 1991, plaintiff submitted an application to the Assessor for Rochester, New York for a property tax exemption for its Center. See Exhibit D.

15. In a letter dated March 8, 1991, Deputy City Assessor Thomas G. Huonker advised plaintiff that plaintiff's request for a property tax exemption for its Center was denied because, according to the letter, plaintiff "is not an educational organization." See Exhibit E.

16. On March 22, 1991, plaintiff filed an appeal Complaint with the Board of Assessment Review for the City of Rochester from the City Assessor's denial of its request for a property tax exemption. See Exhibit F.

17. On March 26, 1991, plaintiff appeared at a hearing before the Board of Assessment Review for the City of Rochester to present its appeal.

18. At the request of the Board of Assessment Review, plaintiff submitted additional documents for the Board's review on March 29, 1991, including its Certificate of Incorporation (Exhibit A), its Internal Revenue Service Tax Exemption Letter (Exhibit B), and its 1989 federal tax return (Exhibit G).

19. On or about April 30, 1991, plaintiff received a Notice from the 1991 Board of Assessment Review indicating that plaintiff's Complaint requesting to have its property's assessment increased from $50,000 to $72,000 pursuant to NY Real Property Tax Law §525 was denied. see Exhibit H.

20. The Notice received from the 1991 Board of Assessment Review did not refer in any way to plaintiff's Complaint regarding the denial of its request for a tax exemption for its Center.

21. Plaintiff has never applied for an increase in its property's assessment from $50,000 to $72,000, nor has it ever asked for any action to be taken pursuant to NY Real Property Tax Law §525.

22. Accordingly, plaintiff assumed that the Notice it received was simply a mistake, and that a decision on its Complaint regarding the denial of its application for a property tax exemption would be forthcoming.

23. On August 21, 1991, plaintiff's attorney spoke to defendant's attorney, Susan Hauser, to explain that no decision on

plaintiff's Complaint had yet been received, and to ask when a decision would be sent out.

24. Defendant's attorney stated that the Notice sent to plaintiff at the end of April 1991 was in error, and that an explanatory Notice would be sent to plaintiff.

25. Defendant's attorney also told plaintiff's attorney that the decision of the Board of Assessment Review had been made, and that its decision was to deny plaintiff's Complaint regarding the denial of its application for a tax exemption for its Community Center.

26. As of this date, no written decision or notice regarding plaintiff's appeal from the denial of its application for property tax exempt status has ever received by plaintiff.

27. Under these circumstances, any further administrative action would be futile.

FIRST CAUSE OF ACTION

28. Plaintiff reasserts the allegations in paragraphs 5 to 27.

29. NY Real Property Tax Law §420-a mandates that:

> real property owned by a corporation ... organized or conducted exclusively for ... charitable, ... educational, or moral or mental improvement of men, women or children purposes, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes ... shall be exempt from taxation as provided in this section.

30. As an corporation organized to promote the civil and constitutional rights of persons of homosexual orientation, to

promote the eradication of discrimination and homophobia in the Rochester area community and to educate the general public about homosexuality and related issues, as more fully described in Exhibits A and B, plaintiff is a corporation organized and conducted exclusively for one or more charitable, educational, and moral or mental improvement of men, women or children purposes, and that its property is used exclusively to carry out these purposes. See, e.g., Symphony Space, Inc. v. Tishelman, 60 N.Y. 2d 33, 37 (1973).

31. Accordingly, pursuant to New York Real Property Tax Law §420-a, plaintiff's property is entitled to tax exempt status.

SECOND CAUSE OF ACTION

32. Plaintiff reasserts the allegations in paragraphs 5 to 27 of this complaint.

33. Upon information and belief, other organizations in the City of Rochester whose purposes and functions are similar to those of plaintiff own property which has been accorded tax-exempt status by defendant.

34. For example, the organization known as Group 14621 Community Association, Inc. owns a building at 1171 N. Clinton Avenue, in Rochester, New York, which was granted tax exempt status in 1990.

35. According to court documents prepared in May 1990, the purpose for which Group 14621 Community Association, Inc. is organized is:

> to promote social welfare by lessening the burdens of government, providing relief to the poor, distressed or underprivileged and promote social welfare thereby as well as through lessening neighborhood tension, eliminating prejudice and discrimination, defending human and civil rights, and combating community deterioration. (Emphasis added.)

Exhibit I, ¶ Fifth.

36. Similarly, as described above in paragraph ¶ 8, plaintiff is organized, inter alia, to "eliminat[e] prejudice and discrimination" and to "defend[] human and civil rights."

37. There is no rational basis for defendant's refusal to grant a property tax exemption status to the Center owned by plaintiff while granting tax exempt status to property owned by organizations which are similar to plaintiff, whose functions and purposes are similar to those of plaintiff's, and whose buildings are used for purposes similar to those of plaintiff's.

38. Defendant has treated plaintiff differently on account of plaintiff's membership and message, and as such has treated plaintiff differently for fundamental interests that are protected by the First Amendment to the United States Constitution, as well as Sections 8 and 9 of Article I of the Constitution of the State of New York.

39. Accordingly, defendant's refusal to grant a property tax exemption to plaintiff's Center, while according property tax exemption to similar buildings owned by organizations which are similar to plaintiff denies plaintiff the equal protection of the laws as mandated by the fourteenth amendment to the United States

Constitution, and Article I, §11 of the Constitution of the State of New York.

40. Plaintiff's federal constitutional claims are made actionable by 42 U.S.C. §1983.

WHEREFORE, plaintiff respectfully requests this Court to:

1. Reverse defendant's decision to deny a property tax exemption to the Center owned by plaintiff;

2. Direct defendant to grant a property tax exemption to the Center owned by plaintiff;

3. Direct defendant to take whatever steps are necessary to review, cancel, and correct any assessments made against plaintiff's Center as a result of the improper denial of its request for a property tax exemption;

3. Award plaintiff attorneys' fees pursuant to 42 U.S.C. §1988;

4. Award plaintiff the costs of bringing this proceeding; and

5. Order all other relief which this Court deems proper.

Dated: November 19, 1992

Ellen M. Yacknin

ELLEN M. YACKNIN, ESQ.
Attorney for Plaintiff
80 Highland Avenue
Rochester, NY 14620
(716) 256-0508

VERIFICATION

STATE OF NEW YORK)
COUNTY OF MONROE) SS.:

PAUL SCHEIB, being sworn, states:

1. I am the current President of the Gay Alliance of Genesee Valley, Inc., plaintiff in this action.

2. As President, I am fully familiar with all the facts and actions which form the basis for this action.

3. I have read the foregoing complaint and know the contents of it to be true.

4. The same is true to my own knowledge, except as to matters stated to be alleged on information and belief, and as to those matters, I believe them to be true.

Paul F. Scheib
PAUL SCHEIB

Sworn to before me this
19th day of November 1992.

Ellen M. Yacknin
NOTARY PUBLIC

Monroe County
Commission expires August 31, 1993

Exhibit 2 to Yacknin Affirmation
Order of December 1, 1992

The document included here is

the same as the Order

set forth in the Record at pages 161-162.

Exhibit 3 to Yacknin Affirmation
December 1, 1992 Letter of Andrew V. Siracuse, J.S.C.

Supreme Court Chambers
Hall of Justice
Rochester, New York 14614

Andrew V. Siracuse
Justice

December 1, 1992

ELLEN M. YACKNIN, ESQ.
80 Highland Avenue
Rochester, NY 14620

SUSAN L. HAUSER, ESQ.
Municipal Attorney
City Hall Room 400-A
30 Church Street
Rochester, NY 14614-1295

Re: GAY ALLIANCE OF THE GENESEE VALLEY, INC.
vs. ASSESSOR
Index #91/08872

Dear Counsel:

I have signed the order submitted by Ms. Hauser. In light of the situation involving the Board of Assessment outlined in Ms. Hauser's letter dated November 25, 1992, it is my direction that the Board issue a decision which clearly sets forth the grounds upon which its decision was based, the scope of its review and the basis for its decision. The decision should be signed by all members of the Board who sat in review of the application and who participated in the decision. The signed decision should be given to the plaintiff within thirty (30) days from the date of the order, i.e., by December 31, 1992.

Very truly yours,

ANDREW V. SIRACUSE
Justice, Supreme Court

AVS,J:j
Encl.

Exhibit 4 to Yacknin Affirmation
Decision of Board of Assessment Review, December 31, 1992

City of Rochester

December 31, 1992

1991 Board of Assessment Review
Result of Formal Complaint No. 91-342

Gay Alliance of Genesee Valley
179-183 Atlantic Ave.
Rochester, NY 14607

Regarding Property at
179-183 Atlantic Ave.
121.280-0002-065.000/0000

Please be advised that pursuant to §525 of the New York State Real Property Tax Law, the City of Rochester 1991 Board of Assessment Review thoroughly reviewed your Complaint on Real Property Assessment for the Tentative Rolls completed and filed on March 1, 1991.

The property captioned above was assessed in the following manner on the tentative assessment roll, prior to your hearing on March 26, 1991:

TENTATIVE ASSESSMENT - LAND:	$ 3,000
TOTAL:	$50,000
TAX RATE CODE:	Nonhomestead
EXEMPTION:	$ 0

On Part Two of your complaint, you claimed that the property was wholly exempt from taxation. At the hearing, you claimed that the property qualified for exemption under section 420-a of the Real Property Tax Law, under the categories educational, charitable, and moral or mental improvement of men, women or children.

The Board has considered all the information and testimony presented by you and by the City Assessor. The Board has also considered the applicable standards for each category of exemption claimed, as set forth by the courts of the State of New York. Based upon the foregoing, the Board has concluded that the property does not qualify for exemption under any of the categories requested: educational, charitable, and moral or mental improvement of men, women or children. The Board has directed the City Assessor to enter the following assessment on the Final Rolls to be filed on May 1, 1991.

FINAL ASSESSMENT - LAND:	$ 3,000
TOTAL:	$50,000
TAX RATE CODE:	Nonhomestead
EXEMPTION:	$ 0

Exhibit 4 to Yacknin Affirmation
Decision of Board of Assessment Review, December 31, 1992

December 31, 1992
Page 2

This written notice of decision is issued to clarify and correct the notice originally issued on this complaint on April 19, 1991. This notice reflects the Board's decision as it was made in March and/or April, 1991.

BOARD OF ASSESSMENT REVIEW

Eugene T. Oliver
Eugene T. Oliver, Chairman

Edward J. Appleby
Edward J. Appleby

Robert A. Criddle
Robert A. Criddle

(Did not participate in decision)
Juliette Holzbach

Marilyn Schutte
Marilyn Schutte

xc: Ellen Yacknin, Esq.
80 Highland Ave.
Rochester, NY 14620

STATE OF NEW YORK
SUPREME COURT COUNTY OF MONROE

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

v.

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

ATTORNEY'S AFFIRMATION

Index No. 8872/91

Susan L. Hauser, an attorney at law duly admitted to practice in the courts of this state, does affirm as follows:

1. I am a Municipal Attorney in the office of the Corporation Counsel of the City of Rochester, representing the defendant herein, and I am familiar with the facts of this case. I make this affirmation in opposition to the plaintiff's motion for leave to amend its complaint.

2. In its motion papers, the plaintiff Gay Alliance of Genesee Valley, Inc. (GAGV) is seeking leave to amend its complaint (1) to allege violation of its federal and state constitutional rights to free speech and freedom of association, (2) to assert that its federal constitution claims are actionable under 42 U.S.C.A. sec. 1983, and (3) to seek an award of attorneys' fees under 42 U.S.C.A. sec. 1988.

3. While leave to amend a pleading should be freely given (CPLR 3025(b)), the courts of this state have consistently held that:

> [I]t is appropriate for the court to examine the sufficiency of the pleadings on a motion to amend: "[W]hen a substantial question is raised as to the sufficiency or meritoriousness of a proposed pleading or matter contained therein . . . such question should be resolved at the threshold in order to obviate the possibility of needless time-consuming litigation." (Sharapata v. Town of Islip, 82 A.D.2d 350, 362, aff'd 56 N.Y.2d 332; see, also, East Asiatic Co. v. Corash, 34 A.D.2d 432, 434 (1st Dept. 1970)). Anderson v. University of Rochester, 91 A.D.2d 851 (4th Dept. 1982).

See also Daniels v. Empire-Orr, Inc., 151 A.D.2d 370 (1st Dept. 1989); Megaris Furs, Inc. v. Gimbel Brothers, Inc., 172 A.D.2d 209 (1st Dept. 1991).

4. Therefore, this court should not grant leave to amend the complaint unless it is satisfied that the amended complaint will state a valid new cause of action.

5. In this case it is clear that the GAGV's proposed claims under 42 U.S.C.A. section 1983 have no merit and fail to state a cause of action. Therefore, the GAGV's motion for leave to amend its complaint to include those claims should be denied.

6. Section 1983 provides, in relevant part, as follows:

> Every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State . . . , subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress.

7. In 1978, in the case Monell v. N.Y. City Dept. of Social Services, 436 U.S. 658, the United States Supreme Court held for the first time that

municipalities could be held liable under section 1983. In that decision, however, the court clearly limited municipal liability to certain situations.

> [T]he language of section 1983, read against the background of the same legislative history, compels the conclusion that Congress did not intend municipalities to be held liable unless action pursuant to official municipal policy of some sort caused the constitutional tort (Emphasis added). 436 U.S. at 691.

8. Thus, Monell requires that an alleged municipal violator of a constitutional right shall have acted pursuant to some official policy or custom.

9. In its earlier motion papers on this issue, dated October 15, 1992, the GAGV alleges that the defendant City Assessor, presumably in his official capacity, "violated the GAGV's federal and state constitutional rights to free speech" (Yacknin Affirmation, p. 2, par. 4; see also p. 16, par. 75). In support of this allegation, the affirmation states:

> The evidence reveals that defendant City Assessor denied the GAGV a property tax exemption because it is an organization that is comprised of and directs its activities toward the lesbian and gay community in the Rochester area. (P. 16, par. 75)

10. The so-called "evidence" supporting this conclusion apparently consists only of the defendant City Assessor's previous grant of an exemption to certain other organizations, namely, the Group 14621 Community Association, Inc., the Regional Council on Aging, Inc., the 19th Ward Community Association, and the YWCA (Yacknin Affirmation, pp. 6-9). Apparently, the GAGV regards the defendant's grant of an exemption in those four cases coupled with his denial of an exemption to the GAGV as self-evident proof that his

decision was based on prejudice against organizations with a gay or homosexual orientation.

11. First of all, that conclusion is far from self-evident. There are a number of other differences between the four groups granted tax exemption and the GAGV, differences regarded by the defendant as crucial in determining whether they were eligible for tax exemption. As noted in the defendant's affidavit submitted in response to the GAGV's earlier motion for leave to amend the complaint, the two community associations and the Regional Council on Aging all sponsored programs specifically serving segments of the low-income and/or elderly populations of the Rochester area, qualifying them as "charitable" organizations. The YWCA qualifies as an organization for the "moral or mental improvement of men, women or children". The GAGV qualifies in neither category. Therefore, the defendant's action in denying the GAGV's application for tax exemption had a clear rational basis that had nothing to do with the GAGV's gay or homosexual orientation.

12. Secondly, and more importantly at this stage of this case, neither the complaint nor the proposed amended complaint contain any allegation of an "official policy or custom" of the City of Rochester under which the GAGV's rights were violated, as required by Monell.

13. Clearly, there is no official policy of the City of Rochester that promotes discrimination against gay persons or organizations. To the contrary, the City of Rochester adopted a "Resolution Prohibiting Discrimination", Resolution No. 83-58, on December 27, 1983, expressly

prohibiting discrimination on the basis of "sexual orientation", among other bases (Exhibit A hereto).

14. And the GAGV does not allege any "custom" on the part of the City Assessor of discriminating against gay persons or organizations. Without such an allegation, there is no cause of action under section 1983.

> Consistent with the commonly understood meaning of custom, proof of random acts or isolated events are insufficient to establish custom. Palmer v. City of San Antonio, 810 F.2d 514, 516 (5th Cir. 1987); Depew v. City of St. Mary's, 787 F.2d 1496, 1499 (11th Cir. 1986). Only if a plaintiff shows that his injury resulted from a "permanent and well-settled" practice may liability attach for injury resulting from a local government custom. Thompson v. City of Los Angeles, 885 F.2d 1439, 1443-44 (9th Cir. 1989).

15. The GAGV's response to this point, as set forth in its Reply Brief dated November 17, 1992, is interesting. (See Reply Brief, pp. 16-17.) The GAGV apparently concedes that a municipality cannot be sued for damages under section 1983 without an allegation of an official policy or custom pursuant to which the plaintiff's rights were violated. However, the GAGV invokes an exception to that rule where the relief sought by the plaintiff does not include damages but rather consists solely of prospective injunctive relief, citing the Chaloux, Schloss and Heimbach cases (Reply Brief, p. 17).

16. The problem is that this case is clearly a case seeking damages, not solely prospective relief. In the "Wherefore" clause of its complaint, the GAGV clearly has asked for a reversal of the City Assessor's past action in denying it a tax exemption, and a correction of the resulting taxes, presumably including a refund of the taxes paid in the meantime by the GAGV.

Therefore, the GAGV cannot now claim that this is a case seeking only prospective injunctive relief.

17. The GAGV has no basis in this action for asserting any claims for federal civil rights violations under section 1983. Instead, this action is a fairly typical tax exemption case, to be decided under the language of the Real Property Tax Law. It would appear that the sole reason for the GAGV's efforts to tack on a section 1983 claim is to obtain an award of attorney's fees, clearly not obtainable in a regular tax exemption case.

18. Because the GAGV's proposed federal civil rights claims under section 1983 do not state a cause of action and have no merit, the GAGV's motion for leave to amend its complaint to include those claims should be denied.

WHEREFORE, I ask this court to deny the plaintiff's motion for leave to amend its complaint.

Susan L. Hauser
SUSAN L. HAUSER

Sworn to under penalties of
perjury this 11th day of
February, 1993.

Exhibit A to Hauser Affirmation
City Council Resolution, December 27, 1983

The document included here is the same as the City Council Resolution set forth in the Record at pages 273-274.

Order
December 1, 1992

STATE OF NEW YORK
SUPREME COURT COUNTY OF MONROE

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

v.

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

ORDER

Index No. 8872/91

Justice Andrew V. Siracuse

Having reviewed the pleadings, documents, and briefs of the parties filed with respect to plaintiff's motion for summary judgment and to amend its complaint, and the defendant's cross-motion for summary judgment, and having heard oral argument on November 19, 1992, it is hereby

1992 DEC

ORDERED that plaintiff's application for a property tax exemption pursuant to Real Property Tax Law §420-a, submitted on January 28, 1991, is amended to include the "charitable" and "moral or mental improvement of men, women or children" purposes in part (a) of its application, in addition to the previously checked "educational" purpose, nunc pro tunc to the date of the original application; and it is further

ORDERED that the Board of Assessment Review of the City of Rochester shall have 30 days from the date of this order to issue its decision on the plaintiff's request for a property tax exemption, based on its hearing held on March 26, 1991, and all testimony and materials submitted at or after that hearing to the Board, and it is further

ORDERED that the plaintiff's motion to amend its complaint, the plaintiff's motion for summary judgment, and the defendant's cross-motion for summary judgment are all denied, without prejudice to renew at a later time.

Dated: ~~November~~ December 1, 1992
Rochester, New York

ANDREW V. SIRACUSE
Justice of the Supreme Court

COUNTY OF MONROE
NEW YORK SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.

Plaintiff,

vs.

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

INDEX NO. 8872/91
JUSTICE ANDREW SIRACUSE

AMENDED NOTICE OF PLAINTIFF'S MOTION TO AMEND ITS COMPLAINT AND FOR SUMMARY JUDGMENT

PLEASE TAKE NOTICE that on the previously served and filed Affirmation, Exhibits, and Verified Pleadings, plaintiff GAGV will move to amend its Complaint and for Summary Judgment in this action at a motion term of the Supreme Court, Monroe County, before Justice Andrew Siracuse, at the Hall of Justice, Rochester, New York, on November 19, 1992, at 10 a.m., or as soon thereafter as counsel can be heard.

Pursuant to CPLR Rule 2214(b), defendant must serve his answering affidavits and pleadings on plaintiff's attorneys no later than November 12, 1992.

Dated: October 15, 1992

Ellen M. Yacknin

ELLEN M. YACKNIN, ESQ.
80 Highland Avenue
Rochester, NY 14620
(716) 256-0508
day: 454-6500

SUSAN ANN SILVERSTEIN, ESQ.
139 Burlington Ave.
Rochester, NY 14619
(716) 464-9555
day: 324-2520

Attorneys for Plaintiff

COUNTY OF MONROE
NEW YORK SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.

Plaintiff,

vs.

INDEX NO. 8872/91
JUSTICE ANDREW SIRACUSE

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

PLAINTIFF'S ATTORNEY'S AFFIRMATION IN SUPPORT OF PLAINTIFF'S MOTION TO AMEND ITS COMPLAINT AND FOR SUMMARY JUDGMENT

ELLEN M. YACKNIN, an attorney admitted to practice in the courts of New York State, hereby affirms the following to be true under penalty of perjury:

1. I am an attorney for plaintiff Gay Alliance of Genesee Valley, Inc. [GAGV] and have knowledge of the facts in this action.

2. I submit this Affirmation in support of the GAGV's Motion to Amend its Complaint pursuant to CPLR §3025 and for Summary Judgment pursuant to CPLR §3212 against defendant City Assessor of Rochester, New York.

3. The GAGV moves to amend its Complaint, filed August 23, 1991, to: (1) allege defendant's violation of the GAGV's federal and state constitutional rights to free speech and freedom of association; (2) assert that the GAGV's federal constitutional claims are actionable under 42 U.S.C. §1983; and (3) request reasonable attorney's fees under 42 U.S.C. §1988.

4. The evidence presented with plaintiff's Motion for Summary Judgment demonstrates that in violating the GAGV's federal and state constitutional rights to equal protection under law that was previously pleaded, defendant violated the GAGV's federal and state constitutional rights to free speech. Such amendment may be made pursuant to CPLR §3025(c).

5. The assertion that the GAGV's federal constitutional rights made actionable under 42 U.S.C. §1983 is made to ensure that this court can grant relief to the GAGV on its federal constitutional claims, while the request for relief pursuant to 42 U.S.C. §1988 is made to enable the GAGV to obtain attorney's fees should it prevail in this action.

6. Until now, neither plaintiff nor defendant has taken any other action or filed any pleadings other than plaintiff's Verified Complaint, the parties' Stipulation, and defendant's Verified Answer in this case. Thus, defendant will not be prejudiced by granting plaintiff's request to amend its Complaint as indicated at this time.

7. Under these circumstances, and because CPLR §3025(b) provides that leave to amend a pleading shall be freely given, there is no reason to deny plaintiff's request to amend its Complaint in the manner requested. See Brewster v. Baltimore & Ohio Railroad Co., 585 NYS2d 647, 648 (4th Dep't 1992).

8. With respect to the GAGV's Motion for Summary Judgment, this Affirmation recites all the material facts as required by CPLR §3212 as follows.[1]

I. FACTS RELATED TO THE MERITS OF THIS ACTION

9. Plaintiff, the Gay Alliance of Genesee Valley, Inc. [GAGV], is a membership organization located in Rochester, New York, which was incorporated as a not-for-profit corporation pursuant to Section 216 of the Education Law and Section 404(d) of the Not-for-Profit Law on December 14, 1973. See Motion Exhibit 1, ¶¶2, 6[2]; Petition Exhibit A.

10. The GAGV was granted federal tax exempt status pursuant to U.S. Internal Revenue Code §501(c)(3) on November 19, 1981. See Motion Exhibit 1, ¶7; Petition Exhibit B.

11. The membership of the GAGV is comprised of individuals and interest groups who work in various ways, on a volunteer basis, to provide social, cultural, counseling and supportive services and activities for its members and the general community, to educate the general public about homosexuality and other related issues, and to promote the eradication of homophobia in the Rochester area

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[1] To assist the Court, there is a reference to each Exhibit that supports the specific factual allegation. References to "Petition Exhibit [letter]" are to the exhibits attached to the GAGV's Verified Petition for Relief under Article 78. The Verified Petition is attached as Motion Exhibit 1. Other exhibits attached to this Motion are designated "Motion Exhibit [number]."

[2] The Verified Petition, submitted as Motion Exhibit 1, should be considered an affidavit for purposes of this Motion. See CPLR §105(t).

community. See Motion Exhibit 1, ¶5; Petition Exhibit C, ¶¶5-18.

12. Among the GAGV's primary goals and purposes are the following:

- To research the potential for gay liberation;
- To secure and to maintain for persons of homosexual orientation, the same rights of life, liberty and the pursuit of happiness as proclaimed in the Declaration of Independence and guaranteed by the Constitution;
- To improve constantly the quality of life for persons of homosexual orientation and all other peoples through education;
- To provide a place for community and conference for all those who recognize the imperative of gay liberation and human liberation;
- To educate and advise members of the public of their civil rights by means of conference, publications, lectures, newspapers, radio, television and any other form of communication.

Motion Exhibit 1, ¶8; Petition Exhibit A, ¶6.

13. In furtherance of its purposes and goals, the GAGV and its members carry out a wide range of activities. Some of these activities are described in the Affidavit of GAGV President, Claire Parker, ¶¶7-22, dated March 22, 1991, a copy of which is attached as Petition Exhibit C. (The original affidavit was attached to the GAGV's Complaint on Real Property Assessment" which was submitted to the Board of Assessment Review, City of Rochester on March 22, 1991.) See Motion Exhibit 1, ¶9; Petition Exhibit C.

14. Among the GAGV's many functions and activities are the following: a peer facilitation counseling program, a Speakers' Bureau, the publication of a monthly newspaper available for free to anyone in the Rochester community, a Gay and Lesbian Youth

Group, Saturday night socials, and an annual picnic. In addition, the GAGV acts as home base for various gay and lesbian-oriented groups in the Rochester area. See Motion Exhibit 1, ¶9; Petition Exhibit C, ¶¶7-22.

15. In March 1990, the GAGV purchased the building located at 179-183 Atlantic Avenue, Rochester, New York 14607 to use as a Community Center and base for all its activities. See Motion Exhibit 1, ¶10.

16. The GAGV performs no activity at all, nor is any activity performed in or out of the Center, which is not related to the furtherance of the GAGV's purposes and goals. See Motion Exhibit 1, ¶11; Petition Exhibit C, ¶¶21-22.

17. The GAGV does not perform any commercial function at all, nor is any commercial function performed out of the Center. See Motion Exhibit 1, ¶12; Petition Exhibit C, ¶19.

18. No pecuniary profit inures to the benefit of any of the GAGV's employees, officers, or members. See Motion Exhibit 1, ¶13; Petition Exhibit A, ¶¶3, 5.

19. No substantial part of the GAGV's activities constitutes the carrying on of propaganda or otherwise attempting to influence legislation, and the GAGV does not participate in or intervene in any political campaign on behalf of any candidate for public office. Petition Exhibit A, ¶5.

20. Defendant denied the GAGV's request for a property tax exemption in a letter dated March 8, 1991. See Motion Exhibit 1, ¶15; Petition Exhibit E.

21. Defendant has consistently granted property tax exemptions for property owned by other not-for-profit organizations in Rochester whose purposes and functions are similar to those of the GAGV in that they also have, as one purpose among others, advocacy for certain issues important to the organization.

22. For example, the organization known as Group 14621 Community Association, Inc. owns a building at 1171 N. Clinton Avenue, in Rochester, New York. See Motion Exhibit 1, ¶34.

23. Defendant granted a property tax exemption for the building owned by Group 14621 Community Association, Inc. in 1990. See Motion Exhibits 1, ¶34 and 2, p. 2.

24. Among its stated purposes, Group 14621 Community Association, Inc. is organized:

> To further the interest of the inhabitants and residents of the City of Rochester and County of Monroe located in the geographical area encompassed by the boundaries of the United States postal Service zip code area 14621; and
>
> To promote and encourage laws for the protection of the inhabitants of the area.

Motion Exhibit 3.

25. According to court documents prepared and filed in court in May 1990, the purpose for which Group 14621 Community Association, Inc. is organized is:

> to promote social welfare by lessening the burdens of government, providing relief to the poor, distressed or underprivileged and promote social welfare thereby as well as through lessening neighborhood tension, eliminating prejudice and discrimination, defending human and civil rights, and

> combating community deterioration. (Emphasis added.)

Petition Exhibit I, ¶ Fifth.

26. Similarly, defendant has granted a property tax exemption for the building owned by the Regional Council on Aging, Inc. See Motion Exhibit 2, p. 6.

27. According to its By-Laws, the Regional Council on Aging, Inc. has, as its mission, "both direct service and advocacy." Motion Exhibit 4, p. 1.

28. More specifically, the By-Laws describe a chief purpose of the Regional Council on Aging, Inc. as follows:

> Advocacy is another priority for this agency and shall be pursued by board and staff, while maintaining as an ideal that seniors advocating on their own behalf is the most effective form of senior advocacy.
>
> As areas (geographical and/or issue) develop where needs of seniors are not being adequately met we shall be prepared to adjust in a response manner.

Motion Exhibit 4, p. 1.

29. Similarly, defendant has granted a property tax exemption for the building owned by the 19th Ward Community Association of Rochester, New York, Inc. at 504-520 Thurston Road. Motion Exhibit 2, p. 14.

30. Among its stated purposes, the 19th Ward Community Association is organized:

> to create a conscious multi-racial community where individual and cultural differences are not only tolerated but celebrated, and where people share a sense of community;

> to insure that the community , through the Association, determines and receives the kinds of high quality services it needs from public and private institutions;
>
> to encourage resident home ownership and oppose any threat to the residential character of the community.

.Motion Exhibit 5.

31. Similarly, defendant has granted a property tax exemption for the building owned by the Young Women's Christian Association of Rochester and Monroe County, New York, Inc. [YWCA] at 175 N. Clinton Avenue, Rochester, New York. Motion Exhibit 2, p. 6.

32. Under Article I of its By-Laws, entitled "Name and Mission," the YWCA states:

> OUR ONE IMPERATIVE:
>
> The Association affirms the One Imperative, "to thrust our collective poser toward the elimination of racism wherever it exists and by any means necessary.

Motion Exhibit 6, p. 1.

33. Defendant did not deny a property tax exemption for the buildings owned by Group 14621 Community Association, Inc., Regional Council on Aging, Inc., 19th Ward Community Association of Rochester, New York, Inc., or the YWCA despite their advocacy purposes.

34. The fact that the GAGV is an organization comprised of, provides direct services to and activities for, and advocates on behalf of the gay and lesbian community is not a legitimate basis to deny the GAGV's application for property tax exemption.

35. Unlike defendant, the New York City Assessor granted a

property tax exemption to an organization whose purposes and activities are nearly identical to those of the GAGV. See Motion Exhibits 7, 8, 9.

36. Specifically, the New York City Assessor granted a property tax exemption for the building owned and operated by the Lesbian and Gay Community Services Center [LGCSC], at 208 West 13th Street, New York City. See Motion Exhibit 9.

37. Like the GAGV, the LGCSC is a not-for-profit corporation that is comprised of, and provides direct services and activities for, the gay and lesbian community. Compare Petition Exhibits A and C with Motion Exhibits 7 and 8.

38. Like the GAGV, the LGCSC owns a building out of which it and its members, both individuals and groups, work, meet, socialize and operate. Compare Petition Exhibit C with Motion Exhibit 7.

39. Like the GAGV, the LGCSC offers an extensive variety of cultural, social counseling, and support services and activities at its building. Compare Petition Exhibit C with Motion Exhibit 7.

40. Unlike the GAGV, the New York City Assessor granted a property tax exemption to the LGCSC with respect to its building.

II. FACTS RELATED TO PROCEDURAL HISTORY OF THIS ACTION

41. On January 28, 1991, the GAGV submitted an application to the Assessor for Rochester, New York for a property tax exemption for its Center. See Motion Exhibit 1, ¶14; Petition Exhibit D.

42. In a letter dated March 8, 1991, Deputy City Assessor Thomas G. Huonker advised the GAGV that its request for a property

tax exemption for its Center was denied because, according to the letter, the GAGV "is not an educational organization." See Motion Exhibit 1, ¶15; Petition Exhibit E.

43. On March 22, 1991, the GAGV filed an administrative appeal Complaint with the Board of Assessment Review for the City of Rochester from the City Assessor's denial of its request for a property tax exemption. See Motion Exhibit 1, ¶16; Petition Exhibit F.

44. On March 26, 1991, the GAGV appeared at a hearing before the Board of Assessment Review for the City of Rochester to present its appeal. See Motion Exhibit 1, ¶17.

45. I was present and represented the GAGV at the March 26th hearing as the GAGV's attorney.

46. At the hearing before the Board of Assessment Review, the then-President of the GAGV testified about the purposes and activities of the GAGV. See Motion Exhibit 1, ¶17.

47. At the hearing before the Board of Assessment Review, I conceded that the GAGV is not organized strictly as an instructional facility insofar as it is not approved by the Commissioner of Education as an instructional facility, is not chartered by the Board of Regents, and does not have a faculty or student enrollment. See also Petition Exhibit F, pp. 7-9 (Letter dated March 22, 1991).

48. However, I expressly asserted that given the varied and combined charitable, educational, and "moral or mental improvement of men, women, or children" purposes, goals, and activities of the

GAGV, property tax exempt status was nonetheless warranted pursuant to Real Property Tax Law §420-a, as interpreted by the courts of New York State. See also Petition Exhibit F, pp. 7-9 (Letter dated March 22, 1991).

49. I specifically referred the Board of Assessment Review to existing case law that holds that organizations that are organized for a hybrid of more than one of the various purposes listed in NY Real Property Tax Law §420-a are entitled to property tax exemption under the statute. See also Petition Exhibit F, pp. 7-9 (Letter dated March 22, 1991).

50. I expressly contended that the GAGV was organized for such a hybrid of legitimate purposes, and was therefore entitled to property tax exemption. See also Petition Exhibit F, pp. 7-9 (Letter dated March 22, 1991).

51. In none of her written submissions to the Board of Assessment Review did defendant's attorney argue that the GAGV should be denied a property tax exemption because it checked only one exempt purpose box on its application even though it is organized for more than one exempt purpose. See Motion Exhibit 10.

52. At no time during the hearing did defendant's attorney argue that the GAGV should be denied a property tax exemption because it checked only one exempt purpose box on its application even though it is organized for more than one exempt purpose.[3]

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[3] If this fact, or any other fact relating to the arguments raised during the administrative appeal process, are denied by defendant, they can be easily verified by obtaining a transcript of the proceedings, which were recorded.

53. On the contrary, defendant's attorney argued only that regardless of the case law which I cited, the building owned by the GAGV does not qualify for property tax exemption under Real Property Tax Law §420-a because, "in my opinion," the GAGV's "activities are driven by a specific point of view, a mission, a goal, a desire to cause social change, rather than a neutral and disinterested offering of knowledge for its own sake." Motion Exhibit 10, p. 2.[4]

54. Notwithstanding defendant's attorney's characterization of the single goal that drives the GAGV's activities, the purposes of the GAGV are far more extensive, educational and diverse in nature than a singular "desire to cause social change." See ¶¶11, 12, 13, and 14 above, and supporting exhibits.

55. At the request of the Board of Assessment Review, the GAGV submitted additional documents for the Board's review on March 29, 1991, including its Certificate of Incorporation, its Internal Revenue Service Tax Exemption Letter, its 1987 5-year plan, its Constitution, its By-Laws, and its 1989 federal tax return. See Motion Exhibit 1, ¶18; Petition Exhibits A, B, G.

56. On or about April 30, 1991, the GAGV received a Notice from the 1991 Board of Assessment Review indicating that the GAGV's Complaint requesting to have its property's assessment increased from $50,000 to $72,000 pursuant to NY Real Property Tax Law §525

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[4] Ms. Hauser's assertion to the contrary, the evidence in the record concerning the GAGV's purposes and functions demonstrates that the GAGV is **not** primarily an "advocacy" organization. Its advocacy activities comprise only a small part of its activities.

was denied. See Motion Exhibit 1, ¶19; Petition Exhibit H.

57. The Notice received from the 1991 Board of Assessment Review did not refer in any way to petitioner's Complaint regarding the denial of its request for a property tax exemption pursuant to Real Property Tax Law §420-a. See Motion Exhibit 1, ¶20; Petition Exhibit H.

58. The GAGV has never applied for an increase in its property's assessment from $50,000 to $72,000, nor has it ever asked for any action to be taken pursuant to NY Real Property Tax Law §525. See Motion Exhibit 1, ¶21.

59. Accordingly, the GAGV assumed that the Notice it received was simply a mistake, and that a decision on its Complaint regarding the denial of its application for a property tax exemption would be forthcoming. See Motion Exhibit 1, ¶22.

60. On August 21, 1991, I spoke with defendant's attorney, to whom I was referred when I attempted to contact the Board of Review to ask when a decision on the GAGV's appeal from the denial of a property tax exemption pursuant to Real Property Tax Law §420-a would be made. See also Motion Exhibit 1, ¶23.

61. Defendant's attorney told me that the Notice sent to the GAGV at the end of April 1991 was in error, and that an explanatory Notice would be sent to GAGV. See also Motion Exhibit 1, ¶24.

62. Defendant's attorney also informed me that the Board of Assessment Review had decided to deny the GAGV's appeal Complaint regarding the denial of its application for a property tax exemption pursuant to Real Property Tax Law §420-a. See also

Motion Exhibit 1, ¶25.

63. On August 22, 1991, defendant's attorney sent me a letter stating that even though the wrong form had been generated and sent to the GAGV in late April 1991, she believed that the Notice of late April adequately informed the GAGV that its Complaint had been denied. See Motion Exhibit 11.

64. To date, the GAGV has never received any formal decision from the Board of Assessment Review, other than the erroneous Notice received on April 30, 1991, that either grants or denies its application for property tax exemption pursuant to Real Property Tax Law §420-a.

65. Under these circumstances, any further administrative action would be futile.

66. On August 24, 1991, the GAGV filed a Verified Petition for Relief pursuant to Article 78 of the CPLR to reverse the decision of the Board of Assessment Review that apparently denied the GAGV's Complaint for property tax exemption under Real Property Tax Law §420-a. See Motion Exhibit 1 and attached Exhibits A-I.

67. After lengthy negotiations with respondent's attorney, I agreed, at her request, to convert the action from an Article 78 summary proceeding to an action for a declaratory judgment. See Motion Exhibit 12.

68. On November 13, 1991, defendant City Assessor served his Verified Answer in this action. See Motion Exhibit 13.

III. PLAINTIFF'S LEGAL CLAIMS FOR RELIEF

A. FIRST CLAIM

69. NY Real Property Tax Law §420-a mandates that:

> real property owned by a corporation ... organized or conducted exclusively for ... charitable, ... educational, or moral or mental improvement of men, women or children purposes, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes ... shall be exempt from taxation as provided in this section.

70. Given the material facts regarding the GAGV that are recited above, it is clear that the GAGV is organized and conducted exclusively for one or more charitable, educational, and "moral or mental improvement of men, women or children purposes," and that its property is used exclusively to carry out these purposes.

71. Accordingly, pursuant to New York Real Property Tax Law §420-a, the GAGV is entitled to a property tax exemption for its building.

B. SECOND CLAIM

72. As described in the material facts that are recited above, defendant City Assessor has granted property tax exemptions to other organizations whose purposes and functions are similar to those of the GAGV in that they have among their purposes and activities advocacy for a particular viewpoint.

73. There is no rational basis, let alone a compelling state interest, for defendant's refusal to grant the GAGV a property tax

exemption for the building it owns while granting property tax exemptions for buildings owned by organizations that have purposes and activities similar to those of the GAGV, and whose buildings are used for purposes and activities similar to those of the GAGV.

74. The evidence reveals that defendant City Assessor denied the GAGV a property tax exemption because it is an organization that it comprised of and directs its activities toward the lesbian and gay community in the Rochester area.

75. Accordingly, defendant's refusal to grant a property tax exemption for the GAGV's building, while granting property tax exemptions for buildings owned by organizations similar to the GAGV, violates the GAGV's right to free speech, freedom of association and equal protection under law as guaranteed by the First and Fourteenth Amendments to the United States Constitution, as made actionable by 42 U.S.C. §1983.

76. Defendant's action also violates the GAGV's right to free speech, freedom of association, and equal protection under law as guaranteed by Article I, §8, Article I, §9, and Article I, §11 of the Constitution of the State of New York.

WHEREFORE, based on the undisputed facts as recited above and as documented in the attached Exhibits, plaintiff GAGV requests this Court to:

1. Amend its Complaint to: (1) assert, in conjunction with its federal and state constitutional equal protection

claims, that defendant violated its federal and state constitutional rights to free speech and freedom of association under the First Amendment to the United States Constitution and Article I, §§8 and 9 of the New York State Constitution; (2) assert that plaintiff's federal constitutional free speech, freedom of association, and equal protection claims are actionable under 42 U.S.C. §1983; and (3) assert a request for reasonable attorney's fees pursuant to 42 U.S.C. §1988;[5]

2. Grant summary judgment in its favor in this action;
3. Declare that plaintiff is entitled to a property tax exemption for its Center under Real Property Tax Law §420-a nunc pro tunc to its application dated January 28, 1991;
4. Declare that defendant's denial of a property tax exemption for the GAGV's Community Center violated plaintiff's rights to equal protection and free speech under the Constitution of the United States, as made actionable by 42 U.S.C. §1983, and the Constitution of New York State;
5. Order defendant to grant plaintiff a property tax exemption for its Center under Real Property Tax Law

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[5] Because plaintiff's proposed amendments are specifically raised in its Motion for Summary Judgment to which defendant must respond, this court should find that there is no need for plaintiff to serve an additional amended pleading or for defendant to answer plaintiff's amendments outside the context of plaintiff's pending Motion for Summary Judgment.

§420-a nunc pro tunc to its application dated January 28, 1991;

6. Order defendant to take whatever other steps are necessary to review, cancel, and correct any property tax assessments made against the GAGV's building as a result of his improper denial of its request for a property tax exemption;
7. Order defendant to pay the GAGV attorney's fees under 42 U.S.C. §1988, and the costs associated with this action; and
8. Order any other relief this Court deems proper to protect plaintiff's rights.

Dated: October 15, 1992

Ellen M. Yacknin

ELLEN M. YACKNIN, ESQ.
80 Highland Ave.
Rochester, NY 14620
(716) 256-0508
day: 454-6500

SUSAN SILVERSTEIN, ESQ.
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Day: 324-2520

Attorneys for Plaintiff

TO: LOUIS N. KASH, Corporation Counsel
SUSAN L. HAUSER, Municipal Attorney
Attorneys for Defendant
400A City Hall
30 Church St.
Rochester, NY 14614
(716) 428-6764

Exhibit 1 to Yacknin Affirmation
Notice of Petition and Petition

The document included here is the same as the Notice of Petition and Petition, and Exhibits Thereto, set forth in the Record at pages 283-351.

Exhibit 2 to Yacknin Affirmation
List of Exempt Properties

Attachment A-1

12:14 THURSDAY, DECEMBER 12, 1991   1

CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
047.210-0001-003.000	ROCH SCH OF THE HOLY CHILDHOOD	0724	BEACH AV
047.210-0001-051.000	ROCHESTER SCHOOL OF THE	0720	BEACH AV
047.210-0001-057.000/0000	FACILITIES FOR GROUP HOMES	0080	CLOVERDALE ST
047.210-0001-058.000	FACILITIES FOR GROUP HOMES OF	0090	CLOVERDALE ST
047.620-0001-019.000	HOLY CROSS CH OF ROCH	4526-4542	LAKE AV
047.620-0001-029.000	HOLY CROSS CH SOC SCH	0060	LATTA RD
047.620-0001-030.000	HOLY CROSS CH OF ROCH NY	0078	LATTA RD
047.620-0001-033.000	HOLY CROSS CHURCH SOCIETY	0000	LAKE AV
047.620-0001-034.000	HOLY CROSS CH OF CHARLOTTE	4480	LAKE AV
047.620-0001-035.000	HOLY CROSS CH SOC	4492	LAKE AV
047.620-0002-040.000	LAKE AVE METHODIST CHURCH	4409	LAKE AV
047.700-0002-033.000	LAKESIDE PRESBYT CH OF ROCH	0075	STUTSON ST
047.700-0002-059.000	J P PROPERTIES	4326-4330	LAKE AV
047.700-0002-060.000	CHRISTIAN COMM CH OF ROCH NY	4336-4338	LAKE AV
047.700-0002-061.000	CHRISTIAN COMM CH OF ROCH NY	4346	LAKE AV
047.700-0002-062.000	CHRISTIAN COMM CH OF ROCH NY	4352	LAKE AV
060.600-0001-013.000	CHURCH OF MASTER BAPT	3475-3495	LAKE AV
075.740-0001-019.001/0000	WESLEY METHODIST CHURCH	2009	DEWEY AV
090.410-0003-089.000	FIRST SPANISH BAPTIST CHURCH	0435	RIDGEWAY AV
090.420-0001-010.000/EXMT	EVANG LUTH CH OF REDEEMER	1549	DEWEY AV
090.500-0002-003.000	ROCHESTER BAPTIST CHURCH	0531-533	FLOWER CITY PK
090.500-0002-005.000	ROCHESTER BAPTIST CHURCH	1401	DEWEY AV
090.510-0001-011.001/0000	SACRED HEART CATHEDRAL	0296	FLOWER CITY PK
090.510-0002-011.001/0000	SACRED HEART CATHEDRAL	0283-321	FLOWER CITY PK
090.510-0003-030.000	RECTOR WARDENS &VESTRYMEN	1360	LAKE AV
090.520-0003-039.002	CHURCH OF THE ASCENSION	0002	RIVERSIDE ST
090.560-0001-086.000	SISTERS OF ST JOSEPH OF ROCH	0703	SENECA PKWY
090.570-0002-079.000	SISTERS OF ST JOSEPH OF ROCH	0589	SENECA PKWY
090.580-0002-004.000	DEWEY AVE PRESBY CHURCH	0333	MAGEE AV
090.590-0002-015.000	IBERO AMERICAN ACTION LEAGUE	0051	SENECA PKWY
090.600-0001-012.000	EMMANUEL TEMPLE OF ROCH INC	0015	SENECA PKWY
090.650-0001-001.000	AQUINAS INSTITUTE OF ROCH	1127	DEWEY AV
090.670-0003-001.000	SISTERS OF ST JOSEPH OF ROCH	0180	RAINES PK
090.750-0001-031.000	SISTERS OF ST JOSEPH OF ROCH	0977-1017	LAKE AV
090.750-0001-032.000	SISTERS OF ST JOSEPH OF ROCH	0002	LAKEVIEW PK
090.750-0001-033.000	SISTERS OF ST JOSEPH OF ROCH	0004-22	LAKEVIEW PK
090.750-0001-034.000	SISTERS OF ST JOSEPH OF ROCH	0003	FAIRVIEW HGTS
090.760-0001-001.000	ROCHESTER SCHOOL FOR THE DEAF	1539-1589	ST PAUL ST
090.830-0002-007.000	GRACE METHODIST CHURCH	0053	THORN ST
090.830-0002-010.000	TEEN CHALLENGE TRAINING CENTER	0054	THORN ST
090.830-0002-015.002/0000	YOUNG MENS CHRISTIAN ASSOC	0025	DRIVING PK AV
091.380-0001-090.000	NORTH BAPT CHURCH OF ROCH NY	2052	ST PAUL ST
091.380-0001-092.000/EXMT	FIRST CHURCH DIVINE NON-DENOMI	2080	ST PAUL ST
091.490-0001-003.000	ST CASIMIRS POL NAT CATH CHRCH	0000	HUDSON AV
091.500-0001-009.002/0000	ROCHESTER GENERAL HOSPITAL	0800	CARTER ST
091.500-0001-009.003/0000	ROCHESTER HEALTH CARE INC	0770	CARTER ST
091.500-0001-010.000/EXMT	NORTH GENERAL CORP	0720-740	CARTER ST
091.510-0001-001.000/EXMT	ROCHESTER HEALTH CARE INC	1445	PORTLAND AV
091.510-0001-004.000	HILLSIDE CHILDRENS CENTER	0160	NORTHAVEN TER
091.540-0001-067.000	FACIL FOR GROUP HOMES ROCH INC	0130-132	STRONG ST
091.570-0001-008.000	ST JOSEPHS VILLA OF ROCH	1285	HUDSON AV
091.610-0001-051.000	CONGREGATION LIGHT OF ISRAEL	0206	NORTON ST
091.610-0003-006.000	NEW BETHEL C M E CHURCH	0105	NORTON ST
091.630-0002-087.000	CH OUR LADY OF PERPETUAL HELP	1075-1089	JOSEPH AV
091.630-0002-088.200	CH OUR LADY OF PERPETUAL HELP	1099	JOSEPH AV
091.640-0001-045.000	CALV BIBLE BAPT CH OF IRON INC	0746	NORTON ST

Exhibit 2 to Yacknin Affirmation
List of Exempt Properties

12:14 THURSDAY, DECEMBER 12, 1991   2

CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
091.650-0001-019.000	ST STANISLAUS CH OF ROCH INC	0074	NORTHEAST AV
091.650-0003-001.000	CH OF ST STANISLAUS	1140	HUDSON AV
091.650-0003-002.000	CH OF ST STANISLAUS	0919	NORTON ST
091.650-0003-003.000	ST STANISLAUS CHURCH OF ROCH	0935	NORTON ST
091.650-0003-004.000	ST STANISLAUS CHURCH OF ROCH	0945	NORTON ST
091.650-0003-032.000	ST STANISLAUS CHURCH OF ROCH	0070	ST STANISLAUS ST
091.650-0003-033.000	ST STANISLAUS CHURCH OF ROCH	0066	ST STANISLAUS ST
091.650-0003-034.000	ST STANISLAUS CHURCH OF ROCH	0062	ST STANISLAUS ST
091.680-0003-049.000	CHRIST TAB APOS FAITH CH INC	1074	PORTLAND AV
091.710-0004-007.000	ASAMBLEA DEIGLESIAS/CRISTIANA	0975	JOSEPH AV
091.710-0004-008.000	DIOCESE OF NEWTON FOR THE	0020	LEO ST
091.710-0004-009.000	DIOCESE OF NEWTON FOR THE	0370	REMINGTON ST
091.710-0004-030.000	CORPUS CHRISTI CHURCH OF ROCH	0074	FARBRIDGE ST
091.730-0003-002.000	FIRST SPANISH CHRISTIAN CHURCH	0029	CLEON ST
091.730-0003-003.000	FIRST SPANISH CHRISTIAN CHURCH	0039	CLEON ST
091.730-0003-004.000	FIRST SPANISH CHRISTIAN CHRUCH	0051	CLEON ST
091.730-0003-037.000	FIRST SPANISH CHRISTIAN CHURCH	0008-0040	ERNST ST
091.730-0003-038.000	EMMANUEL CHURCH OF JESUS, INC	0974	HUDSON AV
091.730-0004-012.000/EXMT	POLISH FALCON GYM ASSN	0284E	WEYL ST
091.750-0001-069.000	ST ANDREWS ROMAN CATH CH	0077	BARBERRY TER
091.750-0001-091.000	ST ANDREWS ROMAN CATH CH	0412	DURNAN ST
091.760-0001-001.001/0000	EAST HOUSE PROPERTIES INC	1040	PORTLAND AV
091.780-0002-024.000/EXMT	GROUP 14621 COMMUNITY ASSOCIAT	1171 E	N CLINTON AV
091.780-0003-055.001/0000	IBERO AMERICAN HOUSING CO	1172	N CLINTON AV
091.780-0003-058.000	IBERO AMERICAN HOUSING CO INC	1164-1168	N CLINTON AV
091.790-0002-024.000	EMANUEL METH EPIS CHURCH	0925	JOSEPH AV
091.790-0003-001.000/EXMT	ROCH LUTHERAN MISSION SOCIETY	0000-0942	JOSEPH AV
091.790-0003-020.000	HOLY GHOST TABERNACLE OF PRAVE	0928	JOSEPH AV
091.820-0003-028.000	UKRAINIAN CATHOLIC CHURCH OF	0220	CARTER ST
091.820-0003-044.000	UKRAINIAN CATHOLIC CHURCH OF	0016	WILLITE DR
091.820-0003-046.000	UKRAINIAN CATHOLIC CHURCH OF	0200	CARTER ST
091.820-0003-055.000	UKRAINIAN CATHOLIC CHURCH OF	0021	WILLITE DR
091.820-0003-056.000	UKRAINIAN CATHOLIC CHURCH OF	0180	CARTER ST
092.540-0002-041.000	BAPTIST UNION-ROCH&MONROE CTY	1931-1937	NORTON ST
092.610-0002-004.000/EXMT	CHURCH OF ANNUNCIATION	1787 E	NORTON ST
092.610-0002-005.000	CHURCH OF ANNUNCIATION	1815	NORTON ST
092.720-0001-016.000	GLAD TIDINGS CHURCH	1980	CULVER RD
105.210-0001-008.001/0000	CHURCH OF THE MOST PRECIOUS	1205	LEXINGTON AV
105.210-0001-008.002/0000	MOUNT CARMEL HOUSE INC	0004	PLANET ST
105.250-0003-001.000	HOLY ROSARY CHURCH	0436	LEXINGTON AV
105.270-0001-020.000	ROCH CHRISTIDELPHIAN SOCIETY	0027	KAY TER
105.270-0001-021.000	ROCH CHRISTIDELPHIAN SOCIETY	0031	KAY TER
105.360-0001-014.000	FAITH DELIVERANCE CHURCH OF	1146-1160	ST PAUL ST
105.430-0001-020.000	VOLUNTEERS OF AMERICA OF W N Y	0167	FULTON AV
105.440-0001-002.000	ST MATTHEWS LUTHERAN CH	1015	ST PAUL ST
105.440-0001-004.000	ST MATTHEWS LUTHERAN CH	0997	ST PAUL ST
105.510-0003-053.000	CHURCH OF ST ANTHONY OF PADUA	0019	COSTAR ST
105.510-0003-054.000	CHURCH OF ST ANTHONY OF PADUA	0040	MONTROSE ST
105.520-0001-001.000	BERKSHIRE FARM CTR & SVCS	0017	PHELPS AV
105.590-0002-024.000	CHURCH OF ST ANTHONY OF PADUA	0060	LORIMER ST
105.600-0001-036.000	DEPAUL PROPERTIES INC	0024	JONES AV
105.600-0001-037.000	LAKE AVE MEM BAPT CH & SOC	0019	JONES AV
105.600-0001-060.000	1ST ASSEMBLY OF GOD CHURCH	0045	JONES AV
105.600-0001-061.000	1ST ASSEMBLY OF GOD CHURCH	0043	JONES AV
105.600-0002-023.000	LAKE AVE MEM BAPT CH & SOC	0122	SPENCER ST
105.600-0002-046.000	LAKE AVE MEM BAPT CH & SOC	0057	AMBROSE ST

Exhibit 2 to Yacknin Affirmation
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CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
105.620-0001-045.000/EXMT	GRACE PRESB CH OF ROCH	0221E	MALTBY ST
105.630-0003-014.000	CHRISTIAN ASSEMBLY	1165	LYELL AV
105.650-0001-027.000	CHURCH OF HOLY APOSTLES	0024	WARNER ST
105.650-0001-028.000	CHURCH OF HOLY APOSTLES	0032	WARNER ST
105.650-0001-039.000	CHURCH OF HOLY APOSTLES	0009	AUSTIN ST
105.650-0001-041.000	CHURCH OF HOLY APOSTLES	0536	LYELL AV
105.650-0001-042.000	HOLY APOSTLES CHURCH SCHOOL	0520	LYELL AV
105.660-0001-031.000	AMER BAPT CHURCHES OF MON ASSO	0048	CAMERON ST
105.740-0001-025.000	IGLESIA DECRISTO MISIONERA	0493	CHILD ST
105.760-0001-054.000	CHIESA CHRISTIANA EVANG OF ROC	0766	W BROAD ST
105.810-0001-033.000	CHURCH OF THE HOLY FAMILY	0425	AMES ST
105.810-0001-034.000	CHURCH OF THE HOLY FAMILY	0038	LORENZO ST
105.810-0001-035.000	CHURCH OF THE HOLY FAMILY	0034	LORENZO ST
105.810-0001-036.000	CHURCH OF THE HOLY FAMILY	0030	LORENZO ST
105.820-0002-033.000	NORTH SIDE CHURCH OF CHRIST	0593-601	JAY ST
105.820-0002-034.000	NORTH SIDE CHURCH OF CHRIST	0587	JAY ST
105.820-0003-044.000	ST FRANCIS OF ASSISI CHURCH	0401	ORANGE ST
105.820-0003-045.000	ST FRANCIS OF ASSISI CHURCH	0397	ORANGE ST
105.820-0003-047.000	ST FRANCIS OF ASSISI CHURCH	0081	WHITNEY ST
105.820-0003-048.000	ST FRANCIS OF ASSISI CHURCH	0087	WHITNEY ST
105.830-0003-001.000	CHARLES SETTLEMENT HOUSE INC	0445	JAY ST
106.220-0004-025.000	TRIUMPH THE CH & KINGDOM	1029	N CLINTON AV
106.230-0003-041.000	CONGREGATION BNAI ISRAEL	0898	JOSEPH AV
106.230-0003-047.000	TRUEWAY MISSONARY BAPTIST	0037	LOOMIS ST
106.230-0004-021.000	PEACE BAPTIST CHURCH	0709	JOSEPH AV
106.230-0004-022.000	PEACE BAPTIST CHURCH	0703	JOSEPH AV
106.230-0004-060.000	PEACE BAPTIST CHURCH	0006	LANGHAM ST
106.230-0004-061.000	PEACE BAPTIST CHURCH	0004	LANGHAM ST
106.230-0004-062.000	PEACE BAPTIST CHURCH	0002	LANGHAM ST
106.240-0001-043.000	TABERNACLE OF FAITH INC	0199	BERLIN ST
106.240-0001-044.000	TABERNACLE OF FAITH INC	0205	BERLIN ST
106.250-0001-033.000	BETHEL CHURCH OF GOD IN CHRIST	0737-739	HUDSON AV
106.250-0002-055.000	SLAVIC EVAN PENTECOSTAL	0441	WILKINS ST
106.250-0002-056.000	SLAVIC EVAN PENTECOSTAL	0445	WILKINS ST
106.260-0001-021.000	PLYMOUTH SPIRITUALIST CHURCH	0175	CARTER ST
106.280-0002-054.001	FRIENDSHIP NURSERY INC	0135	NICHOLS ST
106.280-0002-055.000	FRIENDSHIP NURSERY INC	0302-310	FERNWOOD AV
106.300-0002-041.000	THE SALVATION ARMY INC	0942	N CLINTON AV
106.300-0002-042.000	THE SALVATION ARMY INC	0944	N CLINTON AV
106.300-0003-020.000	THE SALVATION ARMY	0915	N CLINTON AV
106.300-0003-021.000	THE SALVATION ARMY INC	0911-913	N CLINTON AV
106.300-0003-065.000	ST MICHAELS CHURCH	0873-877	N CLINTON AV
106.300-0003-068.000	ST MICHAELS CHURCH & SCH	0869	N CLINTON AV
106.300-0004-004.000	FIRST SPANISH CHRISTIAN	0025	FLOWER ST
106.300-0004-005.000	IGLESIA PRIMERA & HISPANA CRIS	0063	LILL ST
106.300-0004-036.000	PENTECOSTAL HOLINESS CH	0129	FLOWER ST
106.300-0004-039.000	PENTECOSTAL HOLINESS CH	0939-941	N CLINTON AV
106.310-0001-058.000	NEW FAITH MISSIONARY BAPTIST C	0460	CLIFFORD AV
106.310-0001-059.001/0000	NEW FAITH MISSIONARY BAPTIST	0450-456	CLIFFORD AV
106.310-0003-013.001/0000	FULL GOSPEL TABERNACLE INC	0614	CLIFFORD AV
106.310-0003-034.000	CHRISTIAN COMMUNITY CH	0600	JOSEPH AV
106.320-0002-052.000	GOSPEL SPIRITUAL ANGELS CHURCH	0087	ALPHONSE ST
106.320-0002-072.000	SALEM MISSIONARY BAPTIST CHURC	0112	THOMAS ST
106.320-0004-013.001/0000	ST PAUL BELIEVERS HOLINESS CHU	0063	THOMAS ST
106.330-0001-031.000	ST GEORGES ROMAN CATHOLIC	0559	HUDSON AV
106.330-0001-037.002	ST GEORGES R C CHURCH	0008	DUDLEY ST

Exhibit 2 to Yacknin Affirmation
List of Exempt Properties

12:14 THURSDAY, DECEMBER 12, 1991 4

CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
106.330-0001-038.000	ST GEORGE R C LITHUANIAN	0152	WEEGER ST
106.330-0001-084.000	ST GEORGE LITH CH	0537-557	HUDSON AV
106.330-0002-044.000	IBERO AMERICAN ACTION LEAGUE I	0954	CLIFFORD AV
106.330-0002-045.000	IBERO AMERICAN ACTION LEAGUE	0946	CLIFFORD AV
106.330-0002-046.002	EAST HOUSE PROPERTIES INC	0239	ALPHONSE ST
106.330-0002-046.008/0000	NORTH SIDE CHURCH OF CHRIST	0634	HUDSON AV
106.330-0002-046.009/0000	PUEBLO HOME DEVELOPMENT CORP	0938	CLIFFORD AV
106.330-0003-011.000	IBERO AMERICAN ACTION LEAGUE	0971	CLIFFORD AV
106.340-0001-072.000	TRUE CHURCH OF CHRIST	1058	CLIFFORD AV
106.350-0001-057.000	NORTHEASTERN CONF 7TH DAY ADV	1426-1432	CLIFFORD AV
106.350-0001-058.000	NORTHEASTERN CONF 7TH DAY ADV	1420	CLIFFORD AV
106.350-0001-059.000	NORTHEASTERN CONF 7TH DAY ADV	1412	CLIFFORD AV
106.350-0001-078.000	CHURCH OF GOD	1276	CLIFFORD AV
106.360-0001-073.000	NY CONFERENCE ASSOCIATION OF	1492	CLIFFORD AV
106.360-0003-011.000/EXMT	NORTH EAST BLOCK CLUB ALLIANCE	1499-1501E	CLIFFORD AV
106.370-0001-034.301/0000	JEHOVAHS WITNESSES ROCH	0880-924	ST PAUL ST
106.390-0001-034.000	CATHOLIC CHARITIES OF THE	0547-551	JOSEPH AV
106.390-0002-001.000	PILGRIM BAPTIST CHURCH INC	0796	N CLINTON AV
106.390-0002-035.000	IND SCH ROCH BEN & SCIENTIFIC	0483	JOSEPH AV
106.400-0001-003.000	BADEN ST SETTLEMENT OF ROCH IN	0005	HIXSON ST
106.400-0002-025.000	BADEN ST SETTLEMENT OF ROCH	0019	HENRY ST
106.400-0003-039.000	ST JOHNS BAPTIST CHURCH	0037	EDWARD ST
106.400-0003-056.000	BADEN ST SETTLEMENT OF ROCH IN	0022	HENRY ST
106.410-0002-001.000	ST THERESA OF THE CHILD JESUS	0540-544	HUDSON AV
106.410-0002-004.000	CHURCH OF ST THERESA	0008-14	MARK ST
106.420-0001-026.000	NATIONAL CHURCH OF GOD INC	0270	MERRIMAC ST
106.420-0001-054.000	SENIOR CITIZENS OF MODEL	0031-33	HOLLISTER ST
106.420-0001-056.000	HOLY CITY CH OF GOD IN CHRIST	0080	LINCOLN ST
106.430-0004-028.000	ST FRANCIS XAIVER CHURCH	0336	BAY ST
106.430-0004-029.001	ST FRANCIS XAVIER	0300	BAY ST
106.430-0004-031.000	FIRST ROCH SPANISH CH OF	0274	BAY ST
106.430-0004-032.000	FIRST ROCH SPANISH CH OF GOD	0266	BAY ST
106.430-0004-039.000	ST FRANCIS XAVIER CH OF ROCH	0042	TERESA ST
106.460-0002-013.001/0000	NORTHEASTRN CONF 7TH DAY ADVEN	0047	OAKMAN ST
106.460-0002-059.001	MISSIONARY CHURCH OF	0046	LOWELL ST
106.470-0001-015.000	ANTIOCH BAPTIST CHURCH	0005	VIENNA ST
106.470-0001-016.000	ANTIOCH BAPTIST CHURCH	0003	VIENNA ST
106.470-0001-017.000	ANTIOCH BAPTIST CHURCH	0306-310	JOSEPH AV
106.470-0001-018.000	ANTIOCH BAPTIST CHURCH	0304	JOSEPH AV
106.470-0001-019.000	ANTIOCH BAPTIST CHURCH	0296-300	JOSEPH AV
106.470-0001-020.000	ANTIOCH BAPTIST CHURCH	0292-294	JOSEPH AV
106.470-0001-021.000	ANTIOCH BAPTIST CHURCH	0140-144	BADEN ST
106.470-0001-022.000	ANTIOCH BAPTIST CHURCH	0136	BADEN ST
106.470-0001-023.000	ANTIOCH BAPTIST CHURCH	0132	BADEN ST
106.470-0001-024.000	ANTIOCH BAPTIST CHURCH	0282-288	JOSEPH AV
106.470-0001-026.001/0000	MT VERNON BAPTIST CHURCH	0345-385	JOSEPH AV
106.480-0001-013.000	ANTHONY L JORDON HEALTH	0319	HUDSON AV
106.480-0001-014.001	BADEN ST SETTLEMENT OF ROCH IN	0013	VIENNA ST
106.480-0001-014.002	ANTIOCH BAPTIST CHURCH	0148	BADEN ST
106.490-0001-052.000	CHURCH OF JESUS CHRIST	0007	PUTNAM ST
106.490-0001-053.000	CHURCH OF JESUS CHRIST	0008-16	HELENA ST
106.490-0003-045.000	FIRST GENESIS BAPT CHURCH	0024-26	WILSON ST
106.490-0003-046.000	FIRST GENESIS BAPT CHURCH INC	0292	HUDSON AV
106.490-0003-047.000	FIRST GENESIS BAPT CHURCH INC	0294	HUDSON AV
106.490-0003-048.000	FIRST GENESIS BAPT CHURCH INC	0000	HUDSON AV
106.500-0002-005.000	COMMUNIDAD ECUMENICA HJOS	0148	BAY ST

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List of Exempt Properties

CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
106.500-0003-017.000	ACTION FOR A BETTER COMMUNITY	0131	CENTRAL PK
106.500-0003-018.000	ACTION FOR A BETTER COMMUNITY	0135	CENTRAL PK
106.500-0003-019.000	ACTION FOR A BETTER COMMUNITY	0139-143	CENTRAL PK
106.500-0003-021.000	GOD'S HOLY TEMPLE	0151	CENTRAL PK
106.500-0003-039.000	ACTION FOR A BETTER COMMUNITY	0006	MERLE ST
106.500-0003-040.000	ACTION FOR A BETTER COMMUNITY	0008	MERLE ST
106.500-0003-041.000	ACTION FOR A BETTER COMMUNITY	0010	MERLE ST
106.500-0003-042.000	ACTION FOR A BETTER COMMUNITY	0014	MERLE ST
106.510-0001-002.000	ST PHILIPS MISSIONARY BAP	0191	BAY ST
106.510-0001-039.000	HOUSING OPPORTUNITIES INC	0250	CENTRAL PK
106.510-0001-040.000	HOUSING OPPORTUNITIES	0246	CENTRAL PK
106.510-0001-050.003/0000	ST PHILIP MISSIONARY BAPTIST C	0060	NIAGARA ST
106.510-0001-057.000	GENESEE SETTLEMENT HOUSE INC	0047	NIAGARA ST
106.510-0001-058.000	GENESEE SETTLEMENT HOUSE INC	0010	DAKE ST
106.510-0001-059.000	GENESEE SETTLEMENT HOUSE INC	0008	DAKE ST
106.510-0001-060.000	GENESEE SETTLEMENT HOUSE INC	0202	HEBARD ST
106.510-0002-005.000	TRUE DELIVERANCE FELLOWSHIP	0309	BAY ST
106.510-0002-006.000	TRUE DELIVERANCE FELLOWSHIP	0313-315	BAY ST
106.510-0002-025.000	PENTECOSTAL MEMORIAL BAPT	0382	CENTRAL PK
106.510-0003-019.000	PENTECOSTAL MEMORIAL BAPT	0394	CENTRAL PK
106.510-0003-020.000	PENTECOSTAL MEMORIAL CHURCH	0398	CENTRAL PK
106.540-0001-025.000	PENT MIRACLE DELIVER CENTER	0584-594	ST PAUL ST
106.540-0001-026.000	PENT MIRACLE DELIVER CENTER	0576-580	ST PAUL ST
106.550-0001-003.000	ST BRIDGETS CHURCH	0165	ST BRIDGETS DR
106.550-0001-004.001	ST BRIDGETS CHURCH	0175	ST BRIDGETS DR
106.550-0001-027.002	ST BRIDGETS CHURCH	0159	ST BRIDGETS DR
106.550-0001-027.003	BETHESDA CHURCH OF GOD IN	0177	ST BRIDGETS DR
106.550-0001-028.001	ST BRIDGETS CHURCH	0167	ST BRIDGETS DR
106.560-0001-028.002	ROCH PRAYER BAND HOLINESS CH	0034	SKUSE ST
106.560-0001-035.000	MT ZION SPIRITUAL CHURCH	0427	NORTH ST
106.570-0001-025.000	ROCHESTER CHRISTIAN CHURCH INC	0071	PORTLAND AV
106.580-0001-045.000	TAYLOR GEORGE ETAL TRUSTE	0021	RITZ ST
106.580-0002-019.000	ARK OF JESUS INC	0063	HEBARD ST
106.590-0001-002.000	FIRST CHURCH DIVINE NON DENOM	0233	CENTRAL PK
106.590-0001-006.001	CORPUS CHRISTI CHURCH	0271-273	CENTRAL PK
106.590-0001-067.000	FIRST CHURCH DIVINE INC	0020	NIAGARA ST
106.590-0001-068.000	FIRST CHURCH DIVINE INC	0022	NIAGARA ST
106.590-0001-074.000	MT AVERY BAPTIST CHURCH	0005	NIAGARA ST
106.590-0002-041.000	CHURCH OF GOD OF PROPHECY	0210	PENNSYLVANIA AV
106.600-0002-014.001/0000	MISSIONARY CHURCH OF	0519-523	CENTRAL PK
106.600-0002-075.000	SISTERS OF ST JOSEPH OF ROCH	0282-284	PENNSYLVANIA AV
106.600-0003-040.000	CHURCH OF GOD	0690	N GOODMAN ST
106.600-0004-001.000	JENKINS J W BISHOP & ETAL	0654	N GOODMAN ST
106.630-0001-004.001/0000	VOLUNTEERS OF AMERICA W NY INC	0099-101	JOSEPH AV
106.640-0002-024.000	THE CHURCH OF ST LUKE &	0008	OREGON ST
106.640-0002-067.004/0000	CHURCH OF GOD & SAINTS OF	0019	HARRISON ST
106.640-0003-019.000	HOLY TRIN MISS BAPT CH INC	0401	NORTH ST
106.640-0003-020.000	HOLY TRINITY MISS BAPTIST CH	0385-389	NORTH ST
106.640-0003-021.000	HOLY TRINITY MISS BAPTIST CH	0381-383	NORTH ST
106.640-0003-041.000	HOLY CITY CH OF GOD IN CHRIST	0294-298	NORTH ST
106.640-0003-044.000	HOLY CITY CH OF GOD IN CHRIST	0290-292	NORTH ST
106.650-0001-010.000	LEWIS STREET CENTER INC	0061	DAVIS ST
106.650-0001-049.000	LEWIS STREET CENTER INC	0053-57	LEWIS ST
106.650-0002-016.000	OUR LADY OF MT CARMEL	0047	ONTARIO ST
106.650-0002-017.000	OUR LADY OF MT CARMEL CHURCH	0049	ONTARIO ST
106.650-0002-019.001/0000	OUR LADY OF MT CARMEL	0055	ONTARIO ST

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CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
106.650-0002-051.000	OUR LADY OF MT CARMEL CHURCH	0064-66	WOODWARD ST
106.650-0002-052.000	OUR LADY OF MT CARMEL CHURCH	0056-58	WOODWARD ST
106.650-0002-053.000	OUR LADY OF MT CARMEL CHURCH	0052-54	WOODWARD ST
106.650-0002-054.000	OUR LADY OF MT CARMEL CHURCH	0050	WOODWARD ST
106.650-0002-068.000	HOLY TRINITY MISSIONARY	0392	NORTH ST
106.650-0002-069.000	HOLY TRINITY MISSIONARY	0408-418	NORTH ST
106.650-0003-001.000	MASJID MUHAMMAD ROCH INC	0368-372	NORTH ST
106.650-0003-024.001/0000	HOUSING OPPORTUNITIES INC	0055	WOODWARD ST
106.650-0003-026.001/0000	HOUSING OPPORTUNITIES INC	0059	WOODWARD ST
106.650-0003-030.000	HOUSING OPPORTUNITIES INC	0069	WOODWARD ST
106.650-0003-051.001/0000	HOUSING OPPORTUNITIES, INC	0044	WELD ST
106.650-0003-053.001/0000	HOUSING OPPORTUNITIES, INC	0038	WELD ST
106.650-0003-073.000	HOUSE OF GOD THE CH OF LIVING	0014	WELD ST
106.660-0001-034.002	THE WAY OF LIFE SPIRITUAL	0146	LEWIS ST
106.660-0001-042.000	LITTLE LIGHTHOUSE CHURCH OF	0112	LEWIS ST
106.660-0002-015.000	LEWIS STREET CENTER INC	0169	LEWIS ST
106.660-0002-075.000	LEWIS STREET CENTER INC	0128	ONTARIO ST
106.660-0002-076.000	LEWIS STREET CENTER INC	0120	ONTARIO ST
106.660-0002-089.000	FOUNTAIN MISSIONARY BAPTIST	0400-402	SCIO ST
106.660-0002-090.000	FOUNTAIN MISSIONARY BAPTIST	0406	SCIO ST
106.680-0001-015.000	UPSTATE N Y DIST ADVISORY	0597	N GOODMAN ST
106.680-0001-021.000	CORPUS CHRISTI CHURCH OF	0048	PECK ST
106.680-0002-013.000	CORPUS CHRISTI CHURCH OF	0003	PARSELLS AV
106.680-0002-020.000	GREATER HARMONY MISSIONARY	0060	GRAND AV
106.700-0001-016.000	WXXI PUBLIC BROADCASTING COUNC	0206	MILL ST
106.700-0001-017.000	WXXI PUBLIC BROADCASTING COUNC	0208	MILL ST
106.710-0001-021.000	COMMUNITY BIBLE CHURCH INC	0284	ANDREWS ST
106.710-0001-024.000	YOUNG WOMENS CHRISTIAN	0175-177	N CLINTON AV
106.710-0001-027.000	SALEM EVANGELICAL CHURCH	0060-90	BITTNER ST
106.720-0001-003.001	PROGRESSIVE CHURCH OF GOD IN	0260	CUMBERLAND ST
106.720-0001-003.002	PROGRESSIVE CHURCH OF GOD IN	0270	CUMBERLAND ST
106.730-0001-030.001/0000	FIRST BORN CHURCH OF THE	0301-303	SCIO ST
106.730-0002-040.000	NEW BETHEL C M E CHURCH	0270	SCIO ST
106.730-0003-026.002/0000	PLANNED PARENTHOOD OF	0114	UNIVERSITY AV
106.740-0001-008.000	HOUSING OPPORTUNITIES INC	0130	WOODWARD ST
106.740-0001-009.001/0000	HOUSING OPPORTUNITIES	0132	WOODWARD ST
106.740-0001-054.000	HOUSING OPPORTUNITIES INC	0133	WELD ST
106.740-0002-015.000	CORPUS CHRISTI CHURCH OF	0071	PRINCE ST
106.740-0002-021:000	PUEBLO HOME DEVELOPMENT CORP	0821	E MAIN ST
106.740-0002-022.000	PUEBLO HOME DEVELOPMENT CORP	0817	E MAIN ST
106.740-0002-077.000	HILLSIDE CHILDRENS CENTER	0457	ALEXANDER ST
106.750-0001-002.000	CORPUS CHRISTI CHURCH	0874	E MAIN ST
106.750-0001-003.000	CORPUS CHRISTI CHURCH SCHOOL	0880	E MAIN ST
106.750-0001-052.001/0000	CORPUS CHRISTI CHURCH	0860	E MAIN ST
106.750-0001-054.000	CORPUS CHRISTI CHURCH OF	0082	PRINCE ST
106.750-0001-055.000	CORPUS CHRISTI CHURCH OF	0084	PRINCE ST
106.760-0001-013.000/0000	LIGHT OF THE WORLD PENTE CH	0484-488	N GOODMAN ST
106.780-0001-003.000	WXXI PUBLIC BROADCASTING COUNC	0280	STATE ST
106.790-0001-042.000	ST MARYS FRENCH CHURCH	0210	PLEASANT ST
106.790-0001-048.000	REGIONAL COUNCIL ON AGING INC	0079	N CLINTON AV
106.800-0002-032.000	EVANG LUTH CH OF THE REFORM	0105	CHESTNUT ST
106.800-0002-034.001/EXMT	EVANG LUTH CH OF THE REFORM	0000	CHESTNUT ST
106.800-0002-040.000	THE SALVATION ARMY	0024	ACHILLES ST
106.800-0002-041.000	THE SALVATION ARMY	0066	LIBERTY POLE WAY
106.800-0002-042.000	THE SALVATION ARMY	0070-72	LIBERTY POLE WAY
106.800-0002-044.000	THE SALVATION ARMY	0084-86	LIBERTY POLE WAY

Exhibit 2 to Yacknin Affirmation
List of Exempt Properties

CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
106.800-0002-048.000	CHURCH OF REFORMATION	0111	N CHESTNUT ST
106.810-0001-043.000	YOUNG MENS CHRISTIAN	0470	E MAIN ST
106.810-0001-044.000	YOUNG MENS CHRISTIAN	0460	E MAIN ST
106.810-0001-045.001	YOUNG MENS CHRISTIAN	0440-0454	E MAIN ST
106.810-0001-046.000	YOUNG MENS CHRISTIAN	0422-432	E MAIN ST
106.810-0001-047.001	YOUNG MENS CHRISTIAN	0098	GIBBS ST
106.810-0001-048.001	YOUNG MENS CHRISTIAN ASSOC	0456	E MAIN ST
106.810-0001-049.001	YOUNG MENS CHRISTIAN	0458	E MAIN ST
106.810-0001-050.001	YOUNG MENS CHRISTIAN	0011	GROVE PL
106.810-0001-052.003/0000	UNIVERSITY OF ROCHESTER	0100	GIBBS ST
106.810-0001-052.004/0000	YMCA OF GREATER ROCHESTER	0018	GROVE PL
106.810-0001-052.005/0000	YMCA OF GREATER ROCHESTER	0016	GROVE PL
106.810-0002-028.000	ASSEMBLY OF SPIRITUAL TRUTH	0035	RICHMOND ST
106.820-0001-020.001/0000	CHURCH TR 1ST DUTCH REFORMED	0769	E MAIN ST
106.820-0001-021.000/EXMT	1ST REFORMED DUTCH CHURCH	04178	ALEXANDER ST
106.820-0001-048.000	CORPUS CHRISTI CHURCH OF	0100-102	N UNION ST
106.820-0002-005.000	CHRIST CHURCH UNITY	0059	PRINCE ST
106.820-0002-006.000	CHRIST CHURCH UNITY	0055	PRINCE ST
106.820-0002-007.000	CHRIST CHURCH UNITY	0053	PRINCE ST
106.820-0002-021.000	VISUAL STUDIES WORKSHOP INC	0031	PRINCE ST
106.820-0002-023.000	VISUAL STUDIES WORKSHOP	0025	PRINCE ST
106.820-0002-039.000	DRUG & ALCOHOL COUNCIL INC	0396	ALEXANDER ST
106.820-0003-012.000	MENS SERVICE CENTER ROCH N Y	0353	UNIVERSITY AV
106.830-0001-001.000	AMERICAN NATIONAL RED CROSS	0050-54	PRINCE ST
106.830-0001-029.000	AMERICAN RED CROSS	0081	COLLEGE AV
106.830-0001-046.001	UNIVERSITY OF ROCHESTER	0500	UNIVERSITY AV
106.830-0001-047.000	UNIVERSITY OF ROCHESTER	0040	PRINCE ST
107.210-0001-023.000	CHIESA CHRISTIANA OF ROCH	1259	N GOODMAN ST
107.290-0001-010.000	ST PHILIP NERI CHURCH OF ROCHE	0023	SPRINGFIELD AV
107.290-0001-011.000	ST PHILIP NERI CHURCH OF ROCH	0051	SPRINGFIELD AV
107.290-0001-037.000	ST PHILIP NERI CHURCH OF ROCHE	1200	N GOODMAN ST
107.290-0002-007.000	FAITH TEMPLE	1797	CLIFFORD AV
107.320-0002-006.000	ST AMBROSE CHURCH	1624	CULVER RD
107.370-0002-075.000	UNITED MISSIONARY BAPT CH	9606	BAY ST
107.450-0001-088.000	NEW JERUSALEM COMMUNITY CHURCH	0886-898	N GOODMAN ST
107.550-0001-028.001/0000	RECTOR WARDENS &VESTRYMEN	1245	CULVER RD
107.550-0003-026.000	BIBLE BAPTIST TEMPLE	1173	CULVER RD
107.550-0003-039.000/0000	SPENCER RIPLEY METH CHURCH	1136	CULVER RD
107.550-0003-040.000	COVENANT UNITED METHODIST	0601	PARSELLS AV
107.550-0003-077.000	PARSELLS AVE COMM CHURCH	0504	PARSELLS AV
107.560-0003-038.000	MEMORIAL ORTHODOX PRESBY CH	0664	MERCHANTS RD
107.560-0003-039.000	MEMORIAL ORTHODOX PRESBY CH	0650	MERCHANTS RD
107.580-0001-041.000	SISTERS OF ST JOSEPH OF ROCHES	0257	FARMINGTON RD
107.580-0002-061.000	LIGHTHOUSE BIBLE BAPTIST CHURC	1049	N WINTON RD
107.610-0001-018.000	EASTSIDE COMMUNITY CENTER OF	0147	PARSELLS AV
107.610-0002-016.000	BIBLE CLUB MOVEMENT INC	0185	GRAND AV
107.620-0001-020.000	PARSELLS AVE COMM CHURCH	0339	PARSELLS AV
107.650-0001-017.000	AHMADIYYA MOVEMENT IN ISLAM IN	0564	MERCHANTS RD
107.670-0001-040.000	CHRIST THE GOOD SHEP LUTHERAN	1000	N WINTON RD
107.690-0001-018.000	CHURCH OF GOD OF THE 7TH	0575	HAYWARD AV
107.690-0001-023.000	FACILITIES FOR GROUP HOMES	0603-605	HAYWARD AV
107.690-0002-011.001/0000	HILLSIDE CHILDRENS CENTER	1337	E MAIN ST
107.740-0003-031.000	ROCH N Y CONG OF JEHOVAHS WIT	0274	MERCHANTS RD
107.740-0003-033.000	ROCH N Y CONG OF JEHOVAH WIT	0137	ROYLESTON RD
107.770-0001-010.000	REYNOLD ST CHURCH OF CHRIST	0161-163	BRECK ST
107.780-0001-095.000	CORPUS CHRISTI CHURCH	0287	BRECK ST

Exhibit 2 to Yacknin Affirmation
List of Exempt Properties

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CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
107.780-0002-011.000	VISITING NURSE SERVICE OF	1607-1609	E MAIN ST
107.820-0001-024.000	ATLANTIC GOSPEL HALL INC	1206	ATLANTIC AV
119.440-0001-001.000	AID TO HOSPITALS INC	0045	MC KEE RD
120.260-0001-030.000	ST FRANCIS OF ASSISI CHURCH	0350	CAMPBELL ST
120.260-0001-031.000	ST FRANCIS OF ASSISI CHURCH	0348	CAMPBELL ST
120.260-0001-032.000	ST FRANCIS OF ASSISI CH INC	0071	WHITNEY ST
120.260-0002-014.000	GERMAN EVAN TRINITY UNITED CHU	0208	CHILD ST
120.270-0001-023.001/0000	FIRST PENTECOSTAL CH INC	0116	CAMPBELL ST
120.350-0002-041.000	GREATER DELIVERANCE CHURCH	0636	BROWN ST
120.350-0003-071.001/0000	NEW BEGINNING CHURCH OF	0621-623	BROWN ST
120.360-0002-001.000	VOLUNTEERS OF AMERICA WNY	0089	CANAL ST
120.360-0002-002.000	VOLUNTEERS OF AMERICA WNY	0067	CANAL ST
120.420-0001-028.000	DEPAUL PROPERTIES INC	0036	DANFORTH ST
120.420-0001-062.001/0000	GENESEE VALLEY REGIONAL	0050-100	WEST AV
120.420-0001-070.001/0000	GENESEE VALLEY REGIONAL	0030-54	HORTENSE ST
120.420-0002-060.003/0000	WESTERN REGIONAL O T B CORP	0886	W MAIN ST
120.430-0001-014.000	ST PETER & PAULS CHURCH	0681	BROWN ST
120.430-0001-026.000	BIBLEWAY HEALING TEMPLE INC	0660-668	W MAIN ST
120.430-0001-030.000	DEPAUL PROPERTIES INC	0706	W MAIN ST
120.430-0001-033.000	ST PETER & PAULS CHURCH	0736	W MAIN ST
120.430-0001-037.000	DEPAUL PROPERTIES INC	0774	W MAIN ST
120.430-0001-038.001/0000	DEPAUL PROPERTIES INC	0782	W MAIN ST
120.430-0001-054.000	DEPAUL PROPERTIES INC	0715-719	BROWN ST
120.430-0002-002.000	DEPAUL PROPERTIES INC	0811-819	W MAIN ST
120.430-0002-065.000	DEPAUL PROPERTIES INC	0005-7	HENION ST
120.430-0002-066.000	DEPAUL PROPERTIES INC	0003	HENION ST
120.430-0003-033.000	GOODWILL BAPTIST CHURCH	0110	CLIFTON ST
120.440-0001-031.000	CHURCH OF CHRIST INC	0040	CLIFTON ST
120.440-0001-032.001	POWER HOUSE CHURCH OF GOD IN	0044-48.5	CLIFTON ST
120.440-0001-033.000	POWER HOUSE CHURCH OF GOD IN C	0050	CLIFTON ST
120.440-0001-070.000	CHURCH OF CHRIST INC	0037	REYNOLDS ST
120.440-0002-028.000	LILY OF THE VALLEY CHURCH	0247	TROUP ST
120.440-0002-029.000	LILY OF THE VALLEY CHURCH	0019	TILDEN ST
120.440-0002-051.000	BENJAMIN'S TEMPLE COGIC INC	0057	PROSPECT ST
120.440-0002-052.000	GOD TEMPLE OF HOLY PRAISE INC	0059-63	PROSPECT ST
120.440-0002-093.002/0000	CHURCH OF CHRIST INC	0293	TROUP ST
120.440-0003-002.000	EMMANUEL TEMPLE CHURCH	0203	ATKINSON ST
120.440-0003-018.002/0000	BENJAMIN TEMPLE COGIC INC	0085	PROSPECT ST
120.460-0001-003.000	THE SALVATION ARMY	0745	WEST AV
120.460-0001-008.000	ELIM FOURSQUARE GOSPEL CH	0467-469	WEST AV
120.480-0002-029.000	CHURCH OF THE FIRST BORN	0138	FILLMORE ST
120.480-0003-001.000	DEPAUL PROPERTIES INC	0383	WEST AV
120.480-0003-027.000	ST AUGUSTINES CHURCH CORP	0036	LOZIER ST
120.480-0003-069.000	ST AUGUSTINES CHURCH CORP	0027	LOZIER ST
120.490-0001-011.000	CHURCH OF DIVINE INSPIRATION	0027	APPLETON ST
120.490-0001-016.000	HILLSIDE CHILDRENS CENTER INC	0069	APPLETON ST
120.490-0001-067.000	RECTOR WARDENS &VESTRYMEN	0350	CHILI AV
120.500-0001-007.000	WEST AVE METH EPIS CHURCH	0050	CHILI AV
120.500-0001-011.000	ROCH ST MARYS HOSPITAL OF	0027-27.5	ARDMORE ST
120.500-0001-012.000	ST MARYS HOSPITAL OF THE	0033-53	ARDMORE ST
120.500-0002-002.003/0000	DE PAUL PROPERTIES INC	0160	CLIFTON ST
120.500-0002-044.000	ROCH ST MARYS HOSPITAL OF	0105	GENESEE ST
120.500-0002-045.000	ROCH ST MARYS HOSPITAL OF	0000	GENESEE ST
120.500-0002-046.000	ST MARYS HOSPITAL	0125	GENESEE ST
120.500-0002-047.000	ROCH ST MARYS HOSPITAL OF	0127	GENESEE ST
120.500-0002-048.000	ROCH ST MARYS HOSPITAL OF	0133	GENESEE ST

Exhibit 2 to Yacknin Affirmation
List of Exempt Properties

CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
120.500-0002-049.000	ROCH ST MARYS HOSPITAL OF	0139	GENESEE ST
120.500-0002-050.000	ROCH ST MARYS HOSPITAL OF	0143-147	GENESEE ST
120.500-0002-051.000	ROCH ST MARYS HOSPITAL OF	0151	GENESEE ST
120.500-0002-052.000	ROCH ST MARYS HOSPITAL OF	0018	MORAN ST
120.500-0002-054.000	ROCH ST MARYS HOSPITAL OF	0046	MORAN ST
120.500-0002-055.000	ROCH ST MARYS HOSPITAL OF	0114-118	ARDMORE ST
120.500-0002-058.000	ROCH ST MARYS HOSPITAL OF	0098-100	ARDMORE ST
120.500-0002-059.000	ROCH ST MARYS HOSPITAL OF	0094-96	ARDMORE ST
120.500-0002-060.000	ROCH ST MARYS HOSPITAL OF	0088-90	ARDMORE ST
120.500-0002-061.000	ROCH ST MARYS HOSPITAL OF	0082	ARDMORE ST
120.500-0002-062.000	ROCH ST MARYS SISTERS OF	0078	ARDMORE ST
120.500-0002-063.000	ROCH ST MARYS HOSPITAL OF	0072	ARDMORE ST
120.510-0002-004.000	GOODWILL BAPTIST CHURCH INC	0111	CLIFTON ST
120.510-0002-017.000	NORTHEASTERN CONFERENCE	0299	JEFFERSON AV
120.510-0002-018.000	NORTHEASTERN CONFERENCE	0309-323	JEFFERSON AV
120.510-0002-073.001/0000	CALVARY SPIRITUAL CHURCH	0020	GLADSTONE ST
120.510-0004-033.001/0000	ZION HILL MISSIONARY BAPT	0250	BRONSON AV
120.520-0001-028.000	PRAYER HEALING TEMPLE OF GOD	0117	REYNOLDS ST
120.520-0002-023.000	CHURCH OF GOD BY FAITH	0094	PROSPECT ST
120.520-0002-028.000	CHURCH OF GOD BY FAITH	0238	ADAMS ST
120.520-0002-029.000	CHURCH OF GOD BY FAITH	0234	ADAMS ST
120.520-0002-030.000	CHURCH OF GOD BY FAITH	0230	ADAMS ST
120.520-0002-045.001/0000	GOSPEL MISSION & WELFARE	0378-388	TREMONT ST
120.520-0002-078.002/0000	LIGHTHOUSE CH OF GOD IN CHRIST	0144	REYNOLDS ST
120.520-0003-043.001/0000	BETHANY SPIRITUAL CHURCH	0065	JEFFERSON TER
120.560-0001-013.001/0000	SOCIAL MINISTRIES OF R C DIOCE	0140	HOBART ST
120.560-0001-014.000	ST AUGUSTINES CHURCH OF ROCH	0021	LOZIER ST
120.560-0001-017.000	ST AUGUSTINES CHURCH	0374	CHILI AV
120.560-0001-018.000	ST AUGUSTINES CHURCH	0384-386	CHILI AV
120.560-0001-020.001/0000	ST AUGUSTINES CHURCH	0432	CHILI AV
120.580-0003-001.000	AENON BAPTIST CHURCH	0171	GENESEE ST
120.590-0001-029.000	HOUSE OF GOD WHICH IS THE	0427	JEFFERSON AV
120.590-0002-024.000	JEFFERSON AVE BAPTIST CHURCH	0147	CADY ST
120.590-0002-025.000	JEFFERSON AVE BAPTIST CHURCH	0463	JEFFERSON AV
120.590-0002-026.000	JEFFERSON AVE BAPTIST CHURCH	0469	JEFFERSON AV
120.600-0001-018.000	MT ZION PROGRESSIVE BAPTIST CH	0131-133	BRONSON AV
120.630-0002-030.000	HILLSIDE CHILDRENS CENTER	0798-800	ARNETT BLVD
120.650-0002-041.000	HIS BRANCHES INC	0265	WARWICK AV
120.650-0002-043.000	HIS BRANCHES INC	0340-344	ARNETT BLVD
120.660-0001-056.000	YOUNG MENS CHRISTIAN ASSOC	0240	ARNETT BLVD
120.660-0002-007.000	CHURCH OF GOD	0595	FROST AV
120.660-0002-008.000	BUNTON JOS/COWANS STAN &	0322-324	GENESEE ST
120.660-0003-036.000	FAITH TEMPLE FULL GOSPEL CHURC	0141	ARNETT BLVD
120.660-0003-037.000	FAITH TEMPLE FULL GOSPEL	0137	ARNETT BLVD
120.660-0003-038.000	FAITH TEMPLE FULL GOSPEL CH	0135	ARNETT BLVD
120.660-0003-067.000	WESTMINSTER CHURCH	0360	WELLINGTON AV
120.660-0003-068.000	WESTMINSTER CHURCH	0336	WELLINGTON AV
120.660-0003-070.000	CEPHAS-ATTICA INC	0260-272	ARNETT BLVD
120.670-0003-021.000	NEW LIFE MINISTRIES INC	0344-348	COLUMBIA AV
120.670-0003-022.000	NEW LIFE MINISTRIES INC	0362	COLUMBIA AV
120.670-0003-023.000/0000	NEW LIFE MINISTRIES INC	0010-12	KENMORE ST
120.680-0001-028.000	HOUSE OF PRAYER	0314-318	FROST AV
120.680-0002-021.000	THEE LAMB OF LIFE CHURCH	0230-232	REYNOLDS ST
120.680-0002-022.000	THEE LAMB OF LIFE CHURCH	0234	REYNOLDS ST
120.720-0001-005.000	OPEN DOOR BAPTIST CHURCH	0174-182	THURSTON RD
120.720-0001-065.000	ROCH PRESBYTERIAN HOME INC	0284-286	THURSTON RD

Exhibit 2 to Yacknin Affirmation
List of Exempt Properties

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CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
120.720-0001-066.000	ROCH PRESBYTERIAN HOME INC	0280	THURSTON RD
120.720-0001-067.000	ROCH PRESBYTERIAN HOME INC	0256	THURSTON RD
120.720-0001-068.000	ROCH PRESBYTERIAN HOME INC	0230	THURSTON RD
120.720-0001-069.000	ROCH PRESBYTERIAN HOME INC	0226	THURSTON RD
120.720-0001-070.000	ROCH PRESBYTERIAN HOME INC	0216	THURSTON RD
120.720-0001-071.000	ROCH PRESBYTERIAN HOME INC	0212	THURSTON RD
120.720-0001-072.000	OPEN DOOR BAPTIST CHURCH	0204	THURSTON RD
120.720-0001-073.000	OPEN DOOR BAPTIST CHURCH	0194	THURSTON RD
120.740-0001-020.000	WESTSIDE HEALTH SERVICES	0470-474	GENESEE ST
120.740-0001-022.000	BOYS CLUB OF ROCHESTER	0500-514	GENESEE ST
120.750-0002-043.000	GRAVES INSTITUTIONAL CME	0372	FLINT ST
120.750-0002-044.000	GRAVES INSTITUTIONAL CME	0376	FLINT ST
120.760-0001-060.000	FULL GOSPEL CHURCH OF GOD	0257	HAWLEY ST
120.760-0001-061.000	FULL GOSPEL CHURCH OF GOD	0247-249	HAWLEY ST
120.810-0001-011.000	SISTERS OF MERCY OF ROCH	0303	MELROSE ST
120.830-0001-041.000	TRINITY EMMANUEL PRESB CH	0252	MAGNOLIA ST
120.840-0001-001.000	TRINITY EMMANUEL PRESB CH	0805	JEFFERSON AV
120.840-0001-020.000	TRINITY EMMANUEL PRESB CH	0246	MAGNOLIA ST
120.840-0001-028.000	HOUSING OPPORTUNITIES INC	0197	MAGNOLIA ST
120.840-0003-039.000	CONGREGATION JEHOVAHS	1037	S PLYMOUTH AV
121.220-0001-001.000	DOWNTOWN PRESBY CHURCH	0055	ALLEN ST
121.220-0001-002.000	DOWNTOWN PRESBY CHURCH	0184	N PLYMOUTH AV
121.220-0001-003.000	DOWNTOWN PRESBY CHURCH	0125	N FITZHUGH ST
121.220-0001-037.000	DOWNTOWN PRESBY CHURCH	0113	N FITZHUGH ST
121.220-0001-041.000	ROCH INSTITUTE OF TECH	0035	N FITZHUGH ST
121.220-0001-042.000	ROCH INSTITUTE OF TECH	0033	N FITZHUGH ST
121.220-0001-053.000	OPEN DOOR MISSION INC	0156	N PLYMOUTH AV
121.240-0002-014.000	CHRIST CHURCH	0022	LAWN ST
121.250-0001-001.000	UNIVERSITY OF ROCHESTER	0030-54	SWAN ST
121.250-0002-002.000	CHRIST CHURCH	0141	EAST AV
121.260-0001-025.000	FIRST CH OF CHRIST SCIENTIST	0004	PRINCE ST
121.260-0001-026.000	OTETIANA COUNCIL INC	0474	EAST AV
121.260-0001-027.000	PROTECTION OF THE MOTHER	0460	EAST AV
121.260-0001-028.000	FIRST CH OF CHRIST SCIENTIST	0440	EAST AV
121.270-0002-001.000	ROCHESTER CHRISTIAN CHUCH INC	0200	N GOODMAN ST
121.280-0001-024.000	CLEVELAND BEATY PRAYER	0130-134	ATLANTIC AV
121.280-0001-025.000	CHURCH OF GOD BY FAITH	0126	ATLANTIC AV
121.280-0002-040.001/0000	DEPAUL PROPERTIES INC	0822	UNIVERSITY AV
121.280-0002-069.000	CHURCH OF GOD BY FAITH	0146-150	ATLANTIC AV
121.280-0002-070.000	CHURCH OF GOD BY FAITH	0142	ATLANTIC AV
121.290-0001-016.000	OPEN DOOR MISSION INC	0206-210	W MAIN ST
121.290-0001-026.001/0000	GREATER BETHLEM TEMPLE CH	0042	FAVOR ST
121.300-0001-020.000	VOLUNTEERS OF AMERICA ROCH N Y	0097	W MAIN ST
121.300-0001-021.002	VOLUNTEERS OF AMERICA ROCH N Y	0005	SCHOOL AL
121.300-0001-022.000	VOLUNTEERS OF AMERICA ROCH N Y	0030	S PLYMOUTH AV
121.300-0001-024.000	THE CHURCH OF ST LUKE &	0017	S FITZHUGH ST
121.300-0001-038.000	CENTRAL CHURCH OF CHRIST	0101	S PLYMOUTH AV
121.300-0001-044.000	CENTRAL CHURCH OF CHRIST	0023	SPRING ST
121.300-0001-047.003/0000	CENTER FOR GOVERNMENTAL	0037	S WASHINGTON ST
121.300-0001-049.001/0000	LANDMARK SOC OF WEST NY INC	0191	W BROAD ST
121.300-0001-049.002/0000	CENTER FOR GOVERNMENTAL	0023	GOLDSMITH PL
121.320-0001-015.000/EXMT	ST MARYS CHURCH SOCIETY	0011-15	ST MARYS PL
121.320-0002-033.001/EXMT	1ST UNIVERSALIST CHURCH	0154	S CLINTON AV
121.330-0001-009.001/EXMT	BETHEL FULL GOSPEL CHURCH OF	0321	EAST AV
121.330-0001-010.000/EXMT	BETHEL FULL GOSPEL CHURCH	0012-20	ANSON PL
121.330-0001-024.000/EXMT	CANCER ACTION INC	0255	ALEXANDER ST

Exhibit 2 to Yacknin Affirmation
List of Exempt Properties

CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
121.340-0001-006.000	RPHC PROPERTY OF ROCH INC	0441	EAST AV
121.340-0002-001.000	ROCH BRANCH AMERICAN ASSOC OF	0494	EAST AV
121.340-0002-004.000	THIRD PRESBYTERIAN CHURCH	0515-545	EAST AV
121.340-0002-022.000	THIRD PRESBYTERIAN CHURCH	0034	MEIGS ST
121.340-0002-046.000	THIRD PRESBYTERIAN CHURCH	0501	EAST AV
121.350-0001-008.000	GOODMAN GARDENS NURSING HOME	0004-08	N GOODMAN ST
121.350-0001-012.000	WESLEY-ON-EAST LTD	0630	EAST AV
121.350-0001-013.000	WESLEY MANOR INC	0666	EAST AV
121.350-0001-055.001/0000	CONVENT OF OUR LADY OF	0693	EAST AV
121.350-0001-058.000	LUTHERAN CH OF INCARNATE WORD	0597	EAST AV
121.350-0001-064.000	ZEN CENTER	0007	ARNOLD PK
121.350-0001-065.000	LUTHERAN CH OF INCARNATE WORD	0565	EAST AV
121.350-0001-066.000	LUTHERAN CH OF INCARNATE WORD	0577	EAST AV
121.370-0001-024.000	DEPAUL PROPERTIES INC	0165	ATKINSON ST
121.370-0001-025.000	DEPAUL PROPERTIES INC	0167	ATKINSON ST
121.370-0001-026.000	DEPAUL PROPERTIES INC	0169	ATKINSON ST
121.370-0001-027.000	DEPAUL PROPERTIES INC	0171	ATKINSON ST
121.370-0001-028.000	DEPAUL PROPERTIES INC	0173	ATKINSON ST
121.370-0001-057.001	MORNING STAR INDEPENDENT APOST	0066-70	WAVERLY PL
121.370-0002-063.000	COMMUNITY CHILD CARE CTR	0170	TROUP ST
121.380-0001-001.002	SKATING INSTITUTE OF ROCH	0005	LIVINGSTON PK
121.380-0001-001.003	ROCH TOOLING & MACHINE	0015	BOYS CLUB PL
121.380-0001-002.000	IRONDEQUOIT CHAP NATL SOC DAR	0138	TROUP ST
121.380-0001-005.001	ROCH TOOLING & MACHINE	0095	GOLDSMITH PL
121.380-0001-007.001	SKATING INSTITUTE OF ROCH	0006	LIVINGSTON PK
121.380-0001-062.001	FIRST CHURCH OF GOD	0334	CLARISSA ST
121.380-0001-095.001/0000	CONVALESCENT HOSPITAL FOR	0139	TROUP ST
121.390-0001-014.000	ROCHESTER SOCIETY FOR THE PRE-	0148	S FITZHUGH ST
121.410-0001-012.000	GENESEE HOSPITAL	0231	ALEXANDER ST
121.420-0003-006.001/0000	GENESEE VALLEY PRESBYTERIAN	0254	ALEXANDER ST
121.420-0003-033.000	GENESEE HOSPITAL	0246	ALEXANDER ST
121.420-0003-034.000	GENESEE HOSPITAL	0015-29	TRACY ST
121.420-0003-035.000	GENESEE HOSPITAL	0205	MEIGS ST
121.420-0003-037.000	GENESEE HOSPITAL	0033	TRACY ST
121.420-0003-042.000	GENESEE HOSPITAL	0209	MEIGS ST
121.420-0003-047.002	GENESEE HOSPITAL	0231	MEIGS ST
121.420-0003-056.000	GENESEE HOSPITAL	0723-725	AVERILL AV
121.420-0003-057.000	GENESEE HOSPITAL	0727-729	AVERILL AV
121.420-0003-058.000/EXMT	GENESEE HOSPITAL	0000-0224	ALEXANDER ST
121.420-0003-059.000	GENESEE HOSPITAL	0240	ALEXANDER ST
121.420-0003-060.000	GENESEE HOSPITAL	0242	ALEXANDER ST
121.440-0001-005.000	RECTOR WARDENS &VESTRYMEN	0839	EAST AV
121.440-0001-006.000	RECTOR CH WARDENS & VESTRYMEN	0855	EAST AV
121.440-0001-007.000	ROCHESTER REL SOC OF FRIENDS	0041	WESTMINSTER RD
121.440-0001-061.000	ROCH N Y CONG OF JEHOVAHS	0029	VICK PK A
121.440-0002-003.000	EPISCOPAL DIOCESE OF ROCH	0935	EAST AV
121.450-0001-001.000	CHURCH OF GOD BY FAITH	0224	ADAMS ST
121.450-0002-014.000/0000	MT OLIVET BAPTIST CHURCH	0135-153	ADAMS ST
121.450-0002-015.001/0000	MT OLIVET BAPTIST CHURCH INC	0423	CLARISSA ST
121.460-0003-033.000	EAST HOUSE PROPERTIES INC	0407	FREDERICK DOUGL ST
121.460-0003-034.000	EAST HOUSE PROPERTIES INC	0140	EDINBURGH ST
121.460-0003-036.000	WEST NY CONF AFR METH EPIS	0144	EDINBURGH ST
121.480-0001-004.001	ASSOC FOR THE BLIND OF	0422	S CLINTON AV
121.480-0001-005.001/EXMT	ASSOC FOR THE BLIND & VISUALLY	0464	S CLINTON AV
121.480-0001-006.000	ASSOC FOR THE BLIND & VISUALLY	0482	S CLINTON AV
121.480-0001-045.000/0000	ASSOC FOR THE BLIND OF	0443	S CLINTON AV

Exhibit 2 to Yacknin Affirmation
List of Exempt Properties

12:14 THURSDAY, DECEMBER 12, 1991 12

CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
121.480-0001-049.000	ST JOSEPHS HOUSE OF HOSP	0400-404	SOUTH AV
121.480-0001-050.000	ST JOSEPHS HOUSE OF HOSP	0406-408	SOUTH AV
121.480-0001-075.000	REHAB FACILITIES HOLDING CO	0415	SOUTH AV
121.480-0001-077.000	REHAB FACILITIES HOLDING CO	0401-405	SOUTH AV
121.480-0001-078.000	REHAB FACILITIES HOLDING CO	0397-399	SOUTH AV
121.480-0001-080.000	REHAB FACILITIES HOLDING CO	0038-46	MT HOPE AV
121.490-0001-011.001/0000	CHURCH OF THE COVENANT	0159	ALEXANDER ST
121.490-0002-001.000/EXMT	GENESEE HOSPITAL	0000-218	ALEXANDER ST
121.490-0002-002.000	GENESEE HOSPITAL	0662	AVERILL AV
121.490-0002-003.000	GENESEE HOSPITAL	0656	AVERILL AV
121.490-0002-004.000	GENESEE HOSPITAL	0650	AVERILL AV
121.490-0002-005.000	GENESEE HOSPITAL	0644-646	AVERILL AV
121.490-0002-006.000	GENESEE HOSPITAL	0634-636	AVERILL AV
121.490-0002-007.000	GENESEE HOSPITAL	0394	MONROE AV
121.490-0002-008.000	GENESEE HOSPITAL	0380	MONROE AV
121.490-0002-009.000	GENESEE HOSPITAL	0378	MONROE AV
121.490-0002-010.000	GENESEE HOSPITAL	0370	MONROE AV
121.490-0002-024.000	FACILITIES FOR GROUP HOMES	0184	ALEXANDER ST
121.490-0002-027.000	GENESEE HOSPITAL	0350	MONROE AV
121.490-0002-028.000	GENESEE HOSPITAL	0340-348	MONROE AV
121.490-0002-031.000	GENESEE HOSPITAL	0202-210	ALEXANDER ST
121.510-0002-026.000	EAST HOUSE PROPERTIES	0109	DARTMOUTH
121.510-0002-027.000	EAST HOUSE PROPERTIES	0115	DARTMOUTH
121.530-0001-010.000	PENTECOSTAL PILGRIM CHURC	0063	BRONSON AV
121.530-0001-011.000	PENTECOSTAL PILGRIM CHURCH OF	0061	BRONSON AV
121.530-0001-017.000	MONTGOMERY NEIGHBORHOOD	0047	BRONSON AV
121.530-0001-027.000	MONTGOMERY NEIGHBORHOOD	0058-60	CHAMPLAIN ST
121.530-0001-040.000	HOUSE OF GOD ETC INC	0066	SEWARD ST
121.530-0001-049.001	FRIENDSHIP UNITED BAPTIST CHUR	0077	SEWARD ST
121.530-0001-073.000	MONTGOMERY NEIGHBORHOOD	0008-10	CADY ST
121.530-0002-022.000	FIRST AFRICAN METH EPIS CH ROC	0596-598	CLARISSA ST
121.540-0001-005.000	IMMACULATE CONCEPT CHURCH	0205-207	EDINBURGH ST
121.540-0001-006.000	IMMACULATE CONCEPT CHURCH	0425-445	FREDERICK DOUGL ST
121.540-0002-060.000	MENS SERVICE CENTER ROCH N Y	0440	FREDERICK DOUGL ST
121.560-0002-002.000	NY DIST OF THE ASSEM OF GOD	0073	ALEXANDER ST
121.560-0002-003.000	EMPIRE STATE TEEN CHALLENGE	0075-75.5	ALEXANDER ST
121.560-0002-020.001	REHAB FACILITIES HOLDING	0608	S CLINTON AV
121.580-0001-043.000	HILLSIDE CHILDRENS CENTER	0025	WILMER ST
121.580-0002-048.001	ELIM FELLOWSHIP INC	0020	AMHERST ST
121.590-0001-038.000	CH OF THE BLESSED SACRAMENT	0700-712	MONROE AV
121.590-0002-039.000	EAST HOUSE PROPERTIES INC	0155	DARTMOUTH ST
121.610-0001-026.000	HOUSING OPPORTUNITIES INC	0018	BARTLETT ST
121.610-0002-005.000	COMMUNITY TEMPLE HOLINESS CH	0057	BARTLETT ST
121.610-0002-063.000	FRIENDSHIP BAPTIST CHURCH	0038-40	COLUMBIA AV
121.610-0002-064.000	FRIENDSHIP BAPTIST CHURCH	0044	COLUMBIA AV
121.630-0001-017.000	RECTOR CHURCHWARDENS &	0095	AVERILL AV
121.630-0001-036.000	ST ANDREWS EPISCOPAL CHURCH	0058	HICKORY ST
121.640-0002-042.000	ST BONIFACE CHURCH	0330	GREGORY ST
121.640-0002-043.000	ST BONIFACIOUS CHURCH SOC	0019	WHALIN ST
121.640-0002-044.000	ST BONIFACTIOUS CHURCH	0356	GREGORY ST
121.640-0003-002.000	EMMANUEL CHURCH OF JESUS APOST	0295	GREGORY ST
121.650-0002-011.001/0000	NY ANNUAL CONFERENCE OF	0552	MEIGS ST
121.650-0002-021.000	CORNERSTONE CHRISTIAN	0830	S CLINTON AV
121.670-0003-004.000/EXMT	GENESEE ST CORPORATION	0000-0715	MONROE AV
121.670-0003-018.000	YOUNG MENS CHRISTIAN ASSO	0793	MONROE AV
121.670-0003-019.000	YOUNG MENS CHRISTIAN ASSO	0797	MONROE AV

Exhibit 2 to Yacknin Affirmation
List of Exempt Properties

CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
121.680-0001-006.000	DEPAUL PROPERTIES INC	0380	BARRINGTON ST
121.680-0001-012.000	ST JOSEPHS VILLA OF ROCH	0115	CANTERBURY RD
121.690-0002-084.000	VICTORY TABERNACLE CH INC	0889	S PLYMOUTH AV
121.690-0003-006.000	HOUSING OPPORTUNITIES INC	0008	ETHEL ST
121.690-0003-030.000	HOUSING OPPORTUNITIES INC	0100	VIOLETTA ST
121.690-0003-031.000	HOUSING OPPORTUNITIES INC	0104	VIOLETTA ST
121.690-0003-048.000	HOUSING OPPORTUNITIES INC	0821	EXCHANGE ST
121.690-0003-056.000	CHRISTIAN COMMUNITY CHURCH INC	0003	FLORA ST
121.690-0004-069.000/0000	CHURCH OF REHABILITATION CHRIS	0784-786	S PLYMOUTH AV
121.700-0001-004.000	CHURCH HOME OF PROTESTANT	0491-543	MT HOPE AV
121.700-0001-032.000	EAST HOUSE PROPERTIES INC	0561	MT HOPE AV
121.700-0001-033.000	UNIVERSITY OF ROCHESTER	0575	MT HOPE AV
121.700-0001-036.000	CHURCH HOME OF PROTESTANT	0078	JOSEPH C WILSON BLVD
121.700-0001-037.000	CHURCH HOME OF PROTESTANT	0060-62	JOSEPH C WILSON BLVD
121.710-0003-055.000	ST JOSEPHS VILLA OF ROCH	0223	LINDEN ST
121.720-0001-026.000/EXMT	SOUTH AVE BAPTIST CHURCH	0835	SOUTH AV
121.720-0003-050.003/0000	EVANG LUTH CHURCH OF PEACE	0125-133	CAROLINE ST
121.740-0001-003.000	LIGHTHOUSE BIBLE BAPTIST CH	0005	EISENBERG PL
121.750-0002-043.000	HILLSIDE CHILDRENS CENTER	0226	LABURNAM CRES
121.760-0001-079.000	NEW LIFE COMMUNITY CHURCH	1006	MONROE AV
121.770-0001-055.001	HOUSING OPPORTUNITIES INC	0971	EXCHANGE ST
121.780-0001-005.000	UNIVERSITY OF ROCHESTER	0630	MT HOPE AV
121.780-0001-006.000	UNIVERSITY OF ROCHESTER	0590	MT HOPE AV
121.780-0001-012.000	UNIVERSITY OF ROCHESTER	0668	MT HOPE AV
121.780-0001-013.000	UNIVERSITY OF ROCHESTER	0685	MT HOPE AV
121.780-0001-016.001/0000	UNIVERSITY OF ROCHESTER	0006	HARMON PL
121.780-0001-017.000	TRULIN & CO	0005	HARMON PL
121.780-0001-018.000	TRULIN & CO	0004	HARMON PL
121.780-0001-030.001/0000	UNIVERSITY OF ROCHESTER	0501	JOSEPH C WILSON BLVD
121.790-0001-019.000	ROCHESTER CHILDRENS NURSERY	0941	SOUTH AV
121.790-0001-022.001	UNIVERSITY OF ROCHESTER	0692	MT HOPE AV
121.790-0001-023.000	UNIVERSITY OF ROCHESTER	0002	MANOR PKWY
121.810-0002-027.000	ST JOHN THE BAPTIST ORTHO	0195	BENTON ST
121.840-0002-005.000/EXMT	CONGREGATION BETH SHOLOM	0000-1161	MONROE AV
121.840-0002-018.000	HILLSIDE CHILDRENS CENTER	1183	MONROE AV
122.260-0001-011.000	SOCIETY OF ST PIUS X NE DIST	0015	BROWNCROFT BLVD
122.270-0002-001.001	ROCH CATHOLIC CHARITIES	0400	NEWCASTLE RD
122.270-0002-006.000	EMANUEL COVENANT CH OF ROCH	0315	BROWNCROFT BLVD
122.280-0001-017.000	ASBURY FIRST METHODIST CHURCH	1035	UNIVERSITY AV
122.290-0001-023.000	HELLENIC ORTHODOX	0962	EAST AV
122.290-0001-025.000/0000	MONROE VOITURE NO 111 MEM	0911-913	UNIVERSITY AV
122.330-0001-042.000	ST JOHN THE EVAN CHURCH ROCH	0553	HUMBOLDT ST
122.330-0002-038.000	ATLANTIC GOSPEL HALL INC	0399	N WINTON RD
122.330-0002-064.000	ST JOHN THE EVAN CHURCH ROCH	0536	HUMBOLDT ST
122.340-0001-078.001/0000	BROWNCROFT BAPTIST CHURCH	0420	N WINTON RD
122.370-0001-001.000	HELLENIC ORTHODOX CHRISTIAN CH	0990	EAST AV
122.370-0001-003.000	ASBURY FIRST METHODIST CH	1010	EAST AV
122.370-0001-004.000	ASBURY FIRST METHODIST CH	1040	EAST AV
122.370-0001-005.000	ASBURY FIRST METHODIST CH	1050	EAST AV
122.370-0001-009.000	ASBURY FIRST METHODIST CH	1080	EAST AV
122.370-0001-052.000	HEALTH ASSOC OF ROCHESTER	0973	EAST AV
122.380-0001-016.000	UNIVERSITY OF ROCHESTER	1316	EAST AV
122.390-0001-011.000/0000	ROCH REHABILITATION CENTER INC	1357	UNIVERSITY AV
122.400-0002-039.000	BROWNCROFT BAPTIST CHURCH	0510	BLOSSOM RD
122.450-0002-019.001/0000	FRIENDS OF ROCH HEBREW HIGH	0759	PARK AV
122.450-0002-020.000	IMMANUEL BAPT CHURCH	0140	BRUNSWICK ST

Exhibit 2 to Yacknin Affirmation
List of Exempt Properties

CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
122.450-0002-024.000	IMMANUEL BAPTIST CHURCH	0152	BRUNSWICK ST
122.450-0002-026.001/0000	FRIENDS OF ROCH HEBREW	0161	BRUNSWICK ST
122.460-0001-007.001/0000	CONGR BETH HAMEDRESH HAGODEL	1369	EAST AV
122.460-0001-060.000	CONTINUING DEVELOPMENTAL SERVI	0242	CULVER RD
122.470-0002-003.000	ROCHESTER ACADEMY OF MEDICINE	1441	EAST AV
122.500-0001-002.000	BRIGHTON REF CHURCH	0805	BLOSSOM RD
122.500-0001-077.000	BROWNCROFT COMMUN CHURCH	0083	BERESFORD RD
122.550-0001-053.000	ASSOC FOR LEARNING DISABLED OF	0028-30	FARADAY ST
122.560-0002-008.001/0000	BRIGHTON PRESBYTERIAN CHURCH	1751	EAST AV
122.560-0002-010.001/0000	BRIGHTON PRESBYTERIAN CHURCH	1775	EAST AV
122.570-0001-038.001/0000	BRIGHTON PRESBYTERIAN CHURCH	1791	EAST AV
122.640-0001-017.000	CONGR BETH EL OF ROCH N Y	0115	S WINTON RD
122.640-0001-046.000	CONGR BETH EL OF ROCH N Y	0205	S WINTON RD
122.650-0001-068.000	FIRST UNITARIAN CONGREGATIONAL	0220	S WINTON RD
122.800-0001-009.000	RECTOR WARDENS &VESTRYMEN	0415	S WINTON RD
122.800-0001-030.000	RECTOR WARDENS &VESTRYMEN	0435	S WINTON RD
135.230-0002-034.000/0000	MEGIDDO MISSION CHURCH INC	0481-493	THURSTON RD
135.240-0001-005.000	MEGIDDO MISSION CHURCH INC	0465	THURSTON RD
135.240-0001-038.000	TRINITY METHODIST EPISCOPAL CH	0531	POST AV
135.240-0001-058.000	19TH WARD COMMUNITY ASSOC	0520	THURSTON RD
135.240-0001-059.000	19TH WARD COMMUNITY ASSOC	0504	THURSTON RD
135.240-0001-079.000/EXMT	MEGIDDO MISSION CHURCH INC	0470E	THURSTON RD
135.260-0002-025.000	BRIDE OF CHRIST CHURCH INC	0818-820	GENESEE ST
135.260-0002-028.000	BRIDE OF CHRIST CHURCH INC	0826	GENESEE ST
135.260-0003-013.000	ST MONICAS CHURCH	0223	SAWYER ST
135.260-0003-031.000	ST MONICAS CHURCH	0781	GENESEE ST
135.260-0003-032.000	ST MONICAS CHURCH	0809	GENESEE ST
135.260-0003-033.001	ST MONICAS SCH PLYGRND/PARSNGE	0841	GENESEE ST
135.260-0003-057.000	ST MONICAS CHURCH	0044	MONICA ST
135.260-0003-072.000	SOJOURNER HALL FOR WOMEN INC	0030-34	MILLBANK ST
135.270-0003-097.000/EXMT	UNIVERSITY OF ROCHESTER	1236E	S PLYMOUTH AV
135.310-0002-051.000	CH OF OUR LADY OF GOOD COUNSEL	0089	ERNESTINE ST
135.310-0002-056.000	CH OF OUR LADY OF GOOD COUNSEL	0630	BROOKS AV
135.310-0002-061.000	CH OF OUR LADY OF GOOD COUNSEL	0657	BROOKS AV
135.310-0002-065.000	CH OF OUR LADY OF GOOD COUNSEL	0704	GENESEE PK BLVD
135.340-0002-056.000	CHURCH OF LOVE INC	0023	MARSH ST
135.340-0003-010.000	AMERICAN BAPT CHURCHES OF ROCH	0149	BROOKS AV
135.350-0001-019.000/0000	UNIVERSITY OF ROCHESTER	0000	JOSEPH C WILSON BLVD
135.410-0003-046.000	CONGRESS AVE BIBLE CHAPEL	0187	CONGRESS AV
135.410-0003-047.000	CONGRESS AVE BIBLE CHAPEL	0195	CONGRESS AV
135.420-0003-005.000	ROCHESTER BRANCH INTEGRAL	0093-99	SPRUCE AV
135.440-0001-001.000	THE DORMITORY AUTHORITY	0000	JOSEPH C WILSON BLVD
135.440-0001-003.000	THE DORMITORY AUTHORITY	0000	JOSEPH C WILSON BLVD
135.480-0002-003.000	NY CONFER ASSN OF SEVENTH	0401	GENESEE PK BLVD
135.500-0001-052.000	FULL GOSPEL METH CH INC	0020	GENESEE PK BLVD
135.510-0001-002.000/OADP	UNIVERSITY OF ROCHESTER	1016	JOSEPH C WILSON BLVD
135.510-0001-002.000/DKE	UNIVERSITY OF ROCHESTER	1036	JOSEPH C WILSON BLVD
135.510-0001-002.000/PMH	UNIVERSITY OF ROCHESTER	1020	JOSEPH C WILSON BLVD
135.510-0001-002.000/OSAM	UNIVERSITY OF ROCHESTER	0930	JOSEPH C WILSON BLVD
135.510-0001-002.000/TDC	UNIVERSITY OF ROCHESTER	0916	JOSEPH C WILSON BLVD
135.510-0001-002.000/DU	UNIVERSITY OF ROCHESTER	1044	JOSEPH C WILSON BLVD
135.510-0001-002.000/OOPU	UNIVERSITY OF ROCHESTER	0970	JOSEPH C WILSON BLVD
135.510-0001-002.000/SC	UNIVERSITY OF ROCHESTER	0940	JOSEPH C WILSON BLVD
135.510-0001-002.000/TC	UNIVERSITY OF ROCHESTER	1000	JOSEPH C WILSON BLVD
135.510-0001-002.000	UNIVERSITY OF ROCHESTER	0412	ELMWOOD AV
135.520-0001-001.000	UNIVERSITY OF ROCHESTER	0000R	JOSEPH C WILSON BLVD

Exhibit 2 to Yacknin Affirmation
List of Exempt Properties

CITY OF ROCHESTER
BUREAU OF ASSESSMENT
NONPROFIT PROPERTIES EXEMPTED BY SECTION 420 RPTL
JOB NAME: NP_1991.AMK

PARCEL	OWNER	NUMBER	STREET
135.590-0001-002.000/0000	UNIVERSITY OF ROCHESTER	0160	ELMWOOD AV
135.600-0001-002.000	THE DORMITORY AUTHORITY	0420	ELMWOOD AV
135.600-0001-003.000	UNIVERSITY OF ROCHESTER	1050	JOSEPH C WILSON BLVD
135.600-0001-004.000	THE DORMITORY AUTHORITY	0487	ELMWOOD AV
135.600-0001-005.000	UNIVERSITY OF ROCHESTER	0210	CRITTENDEN BLVD
135.600-0001-006.000	UNIV OF ROCH STRONG MEM HOSPIT	0260	CRITTENDEN BLVD
135.670-0001-002.000/0000	UNIVERSITY OF ROCHESTER	0201	ELMWOOD AV
135.680-0001-001.000	UNIVERSITY OF ROCH NURSES	0255	CRITTENDEN BLVD
135.750-0001-001.000/0000	UNIVERSITY OF ROCHESTER	0300-0400	KENDRICK RD
135.760-0001-055.000	THE DORMITORY AUTHORITY	0219	CASTLEMAN RD
135.760-0001-067.000/0000	UNIVERSITY OF ROCHESTER	0255	LATTIMORE RD
135.830-0001-001.000/0000	UNIVERSITY OF ROCHESTER	0333	WESTMORELAND DR
136.230-0002-002.000	CONVALESCENT HOSPITAL FOR	1046	SOUTH AV
136.230-0002-003.000	CONVALESCENT HOSPITAL FOR	1048-1050	SOUTH AV
136.240-0001-001.000	HIGHLAND HOSPITAL OF ROCH	0990-1000	SOUTH AV
136.250-0003-041.000	COLGATE ROCH DIVINITY SCH	1068	S GOODMAN ST
136.250-0003-058.000	COLGATE ROCH DIVINITY SCH	0117	HIGHLAND PKWY
136.260-0001-049.001/0000	TRINITY COVENANT CHURCH	1235	S CLINTON AV
136.290-0001-002.000/0000	UNIVERSITY OF ROCH HILL COURT	0600	JOSEPH C WILSON BLVD
136.290-0001-003.000	UNIVERSITY OF ROCHESTER	0000	JOSEPH C WILSON BLVD
136.290-0001-004.000	UNIVERSITY OF ROCHESTER	0612	JOSEPH C WILSON BLVD
136.310-0001-026.000	ST JOHNS HOME FOR AGING	0147	RESERVOIR AV
136.310-0001-028.000	ST JOHNS HOME FOR AGING	1262	SOUTH AV
136.310-0001-029.000/0000	ST JOHNS HOME FOR AGING	1250	SOUTH AV
136.310-0001-030.000	ST JOHNS NURSING HOME INC	1230-1248	SOUTH AV
136.330-0001-001.000	COLGATE ROCH DIVINITY SCH	0600	HIGHLAND AV
136.390-0001-002.000	SISTERS OF MERCY OF ROCH	0085	HIGHLAND AV
136.390-0001-021.000	COLBY ROBERT TREAS&TRUSTEE OF	0249	HIGHLAND AV
136.530-0001-001.000	UNIVERSITY OF ROCHESTER	0170	CRITTENDEN BLVD
136.530-0001-002.000	UNIVERSITY OF ROCHESTER	0683	ELMWOOD AV
136.530-0001-003.001/0000	UNIVERSITY OF ROCHESTER	1325	MT HOPE AV
136.530-0001-009.000	UNIVERSITY OF ROCHESTER	0096	CRITTENDEN BLVD
136.530-0001-010.000	CRITTENDEN BLVD HOUSING	0072	CRITTENDEN BLVD
136.540-0001-002.000/EXMT	GENESEE VALLEY HEART ASSOC INC	8000-0789	ELMWOOD AV
136.610-0003-027.000	UNIVERSITY OF ROCHESTER	1510	MT HOPE AV
136.620-0001-062.000	SOUTH PRESBY CH OF ROCH	0030	E HENRIETTA RD
136.620-0001-063.000	SOUTH PRESBY CH OF ROCH	0031	FORT HILL TER
136.690-0002-001.001/0000	ST ANNES CHURCH OF ROCH NY INC	1580-1600	MT HOPE AV
136.780-0001-008.000	CALVARY CHURCH OF THE	0269	E HENRIETTA RD
136.780-0001-009.000	1ST CHURCH OF NAZARENE OF ROCH	0293	E HENRIETTA RD

Exhibit 3 to Yacknin Affirmation
Certificate of Incorporation, Group 14621

CERTIFICATE OF INCORPORATION

OF

GROUP 14621, INC.

Under Section 402 of the
Not-for-Profit Corporation Law.

1. The name of the proposed corporation is Group 14621, Inc.

2. The corporation is not organized for pecuniary profit or financial gain, and no part of its assets, income or profit shall inure to the benefit of any member, director or individual.

3. The purposes for which the corporation is to be performed are:

(a) To further the interest of the inhabitants and residents of the City of Rochester and County of Monroe located in the geographical area encompassed by the boundaries of the United States Postal Service zip code area 14621.

(b) To further the betterment of the inhabitants and residents of the area described above.

(c) To promote fellowship and social intercourse among the members.

(d) To promote the welfare of the members and to instill among them a spirit for the preservation of the culture and values of the area in which they live.

(e) To promote and encourage laws for the protection of the inhabitants of the area.

Exhibit 3 to Yacknin Affirmation
Certificate of Incorporation, Group 14621

(f) To aid in the formulation and establishment o sound policies and practices designed to conserve, restore and protect the resources of the area.

(g) To promote and awaken an awareness in the area and to consolidate the efforts of the inhabitants and residents of the area to obtain security and quiet enjoyment of their liv and property.

(h) To instill and promote among the members a feeling of community participation.

4. To solicit, collect and otherwise raise money for th purposes set out herein.

5. To purchase, sell, lease, mortgage or convey real property and personal property and to maintain and operate buildings and other structures as incidental to the above purp

6. The proposed corporation shall be a Type A corporation under Section 201 of the Not-for-Profit Corporation Law.

7. The principal office of the corporation is to be located in the City of Rochester, County of Monroe and State of New York.

8. The territory in which the activites of the corporation will be principally conducted is in the County of Monroe.

9. The names and addresses of the initial directors are:

John Skvorak
1360 Norton Street
Rochester, New York 14621

Rev. Winfried Kellner
923 Portland Avenue
Rochester, New York 14621

Alice Culhane
258 Alphonse Street
Rochester, New York 14621

Constance Valk
106 Huntington Park
Rochester, New York 14621

Rev. Robert Wennerstrom
1009 St. Paul Blvd.
Rochester, New York 14621

Suzanna Quant
15 Borchard STreet
Rochester, New York 14621

Curtis Stubbs
29 Speigel Park
Rochester, New York 14621

10. The duration of the corporation shall be perpetual.

11. The post office address to which the Secretary of State shall mail a copy of any notice required by law is:

12. No consent or approval of the foregoing Certificate of Incorporation is required by law.

13. All the subscribers hereto are of full age; that at least all of them are citizens of the United States; at least one of them is a resident of the State of New York; and that of

Exhibit 3 to Yacknin Affirmation
Certificate of Incorporation, Group 14621

the persons named as directors at least one is a citizen of the United States and a resident of the State of New York.

IN WITNESS WHEREOF, we have made, signed, acknowledged, and filed this certificate in duplicate.

Dated this ________ day of ____________________, 1975.

John Skvorak
1360 Norton Street
Rochester, New York

Rev. Windried Kellner
923 Portland Avenue
Rochester, New York

Alice Culhane
258 Alphonse Street
Rochester, New York

Constance Valk
106 Huntington Park
Rochester, New York

Rev. Robert Wennerstrom
1009 St. Paul Blvd.
Rochester, New York

Suzanna Quant
15 Borchard Street
Rochester, New York

Curtis Stubbs
29 Spiegel Park
Rochester, New York

Exhibit 3 to Yacknin Affirmation
Certificate of Incorporation, Group 14621

CERTIFICATE OF AMENDMENT
OF THE
CERTIFICATE OF INCORPORATION
OF
GROUP 14621 COMMUNITY ASSOCIATION, INC.
Under Section 803 of the
Not-for-Profit Corporation Law.

1. The name of the corporation is Group 14621 Community Association, Inc.

2. The above Certificate of Incorporation was filed March 2, 1976 under Section 201 of the Not-for-Profit Corporation Law. That the said corporation is a Type A corporation as defined under Section 201 B of the Not-for-Profit Corporation Law.

3. That the Post Office Address to which the Secretary of State shall mail a copy of any notice required by law is herewith amended to 634 Hudson Avenue, Rochester, New York 14621.

4. (a) The Certificate of Incorporation is herewith amended as follows: The addition to paragraph #3 (i) Not withstanding any other provision of these articles, the corporation (organization) is organized exclusively for charitable, educational religious and scientific purposes as specified in Section 501(c)(3) of the Internal Revenue Code of 1954 and shall not carry on any activities not permitted to be carried on by a corporation (organization) exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954.

(b) The Post Office address is amended to 634 Hudson Avenue, Rochester, New York, 14621.

5. The undersigned have been authorized to execute and file this certificate by the concurring vote of a majority of the members of said corporation present at a special meeting held upon due notice pursuant to Section 605 of the Not-for-Profit Corporation Law as more fully appears by the affidavit of the undersigned hereto annezed.

6. No consent or approval of the foregoing amended Certificate of Incorporation is required by law.

IN WITNESS WHEREOF, the undersigned have made, subscribed and acknowledged this Certificate this 6th day of January 1977.

John G. Dvorak

Susanna K Quant

STATE OF NEW YORK)
COUNTY OF MONROE) ss:
CITY OF ROCHESTER)

John G. Dvorak and Susanna K Quant, being duly sworn, depose and say, and each for himself deposes and says, that John G. Dvorak is President and Susanna K Quant is Secretary of Group 14621 Community Association, Inc., the Corporation described in the foregoing

Certificate; that a special meeting of members of the Corporation was held on the 5th day of January 1977, upon notice pursuant to SEction 605 of the Not-for-Profit Corporation Law of the State of New York; that A majority of ~~all~~ the members of the Corporation ~~were~~ present in person ~~or by proxy~~ at said meeting, AUTHORIZED ~~and that~~ at said meeting the deponents ~~were authorized~~ to execute and file the foregoing Certificate of Amendment by the UNANIMOUS ~~unanimous~~ vote of ~~all~~ the members of the Corporation.

John G. Skorobi

[illegible] K Quist

Sworn to before me this

_______ day of ______________________

____

Exhibit 4 to Yacknin Affirmation
By-Laws, Regional Council on Aging

BY-LAWS

OF THE

REGIONAL COUNCIL ON AGING, INC.

Exhibit 4 to Yacknin Affirmation
By-Laws, Regional Council on Aging

BY-LAWS

REGIONAL COUNCIL ON AGING, INCORPORATED

ARTICLE I: NAME

The name of this organization is Regional Council on Aging, Inc.

ARTICLE II: PURPOSE

The mission of the Regional Council on Aging shall encompass both direct service and advocacy. Top priority shall be to provide access to and assistance with basic human needs for those seniors (particularly from the inner city) who are living independently or interdependently and who are most likely to fail to cope with the challenge to survive.

Generally our emphasis shall be to serve the needs of the well elderly more than those of the frail elderly.

Advocacy is another priority for this agency and shall be pursued by board and staff, while maintaining as an ideal that seniors advocating on their own behalf is the most effective form of senior advocacy.

As areas (geographical and/or issue) develop where needs of seniors are not being adequately met we shall be prepared to adjust in a responsive manner.

ARTICLE III: BOARD OF DIRECTORS

The Board of Directors shall be charged with the management of the corporation and shall consist of not less than 17 nor more than 35 members to be elected in accordance with Article VI hereof. At least one third of Board Members to be over 60.

ARTICLE IV: SECTION I COMMITTEES

SECTION 1.1 Executive Committee

The Executive Committee of the Council on Aging shall be made up of the officers and shall be empowered to conduct the business of the Corporation between regular meetings of the Board of Directors. The Executive Committee shall meet regularly each month. The Executive Committee shall be empowered to appoint a Board member to act in any required absence of the President at the time needed.

This Committee shall also receive and act on all staff grievances.

Exhibit 4 to Yacknin Affirmation
By-Laws, Regional Council on Aging

ARTICLE IV: SECTION I COMMITTEES (con't)

SECTION 1.2: Resource & Planning Committee

The Resource & Planning Committee shall be responsible for short (up to one year) and long (up to 5 years) range planning for the agency to be renewed on an annual basis. Since the implementation of any plan relies so completely on staff, there shall be staff members on this committee.

In conjunction with planning this committee shall attempt to develop the necessary resources to implement its plans as approved by the Board. It shall also be responsible for supervision of and communication with all ad hoc committees.

SECTION 1.3: Assessment Committee

The Assessment Committee shall be constituted to determine how well the organization has been meeting its short and long term objectives as established by the board of directors. Every year, the committee will produce a Comprehensive Performance Audit covering programmatic, administrative and fiscal areas for the Regional Council on Aging. The Finance Committee shall perform the fiscal portion of this evaluation. To do this, the committee may meet with external auditors, review internal and external reports of all types, talk with program directors and other staff, meet with some client groups, and seek other client reports as needed. The committee may also choose to contact representatives from other agencies, community groups and/or potential clients.

SECTION 1.4: Finance Committee

The Finance Committee shall oversee the fiscal operations of the agency. Primarily this will encompass regular review of financial statements for agency programs, review of major budget proposals and making policy recommendations in the fiscal area.

Each year, this committee shall evaluate the fiscal operations of the agency as part of the Assessment Committee's Comprehensive Performance Audit.

SECTION 2: Ad Hoc Committees

The Board shall, by majority vote, establish ad hoc committees as needed. They should have at least three members unless a decision is made to the contrary.

Ad hoc committees shall report through the Resource & Planning Committee. Examples of such committees follow:

Exhibit 4 to Yacknin Affirmation
By-Laws, Regional Council on Aging

SECTION 2.1: Nominating Committee

The Nominating Committee shall propose candidates for members of the Board and for officers of the Board.

SECTION 2.2: By-Laws Committee

The By-Laws Committee shall recommend changes in the by-laws as needed.

SECTION 2.3: The Personnel Committee

The Personnel Committee shall meet as needed to carry out its responsibilities regarding the personnel policy, salary ranges, affirmative action policy and/or other such personnel documents.

SECTION 3: Advisory Committee

The Board of Directors may elect Advisory Committee members in such numbers as they determine. Terms shall be for one year or less to end at the annual meeting of the Board, but members may be re-elected. They may participate at Board meetings, and on any Committees to which they are appointed by the Board, but shall have no vote in any proceedings.

If the Advisory Committee chooses to meet as its own entity, it shall elect its own chairperson.

ARTICLE V: MEETINGS

SECTION 1: Annual Meeting

The Annual Meeting of the corporation shall be held in the first quarter of the calendar year. Notice of the meeting shall be communicated to members at least one week prior to the meeting.

SECTION 2: Regular Meetings

Meetings of the Board of Directors shall be held on the third Monday of each month at least nine times a year.

SECTION 3: Special Meetings

Special meetings of the Board of Directors may be called by the Chairman, a majority of the Executive Committee or any five members of the Board. Notice of a special meeting must be communicated to the Board members at least one week before the meeting and shall state the business of the meeting. No other business except that for which the special meeting is called shall be discussed.

Exhibit 4 to Yacknin Affirmation
By-Laws, Regional Council on Aging

SECTION 4: Quorum

One third of the members of the Board of Directors shall constitute a quorum to conduct the business of the Corporation. No proxy voting of Directors will be allowed. The vote of a majority of the Directors present shall be the act of the Board.

SECTION 5: Action Without a Meeting

The Board of Directors or any Committee of the Board may act without a meeting providing all members of the Board or of any Committee consent in writing to an adoption of a resolution authorizing such action.

ARTICLE VI: ELECTION & REMOVAL OF BOARD MEMBERS

SECTION 1: At the annual meeting the Board shall elect a full class of Directors for three year terms. A class constitutes one-third of the full Board.

SECTION 2: Directors may not serve more than two consecutive full three year terms without leaving the Board for at least one year. Filling a vacated term of less than two years prior to serving two consecutive three year terms shall be allowed. This section shall be effective January, 1983.

SECTION 3: Vacancies on the Board of Directors shall be filled by the Board of Directors for the balance of the term so vacated.

SECTION 4: Any member of the Board of Directors who is absent from three (3) consecutive regular meetings of the Board within a calendar year without presenting to the Board a reason for his/her absence acceptable to the Board shall cease to be a member of the Board. A record of excused absences shall be kept and the names brought before the Board.

SECTION 5: Any member of the Board who is absent from five regular meetings of the Board within a calendar year for whatever reason shall automatically cease to be a member of the Board. Cases with extenuating circumstances may be brought to the Board where a two-thirds majority may allow an exception to this rule.

SECTION 6: A Director may be removed for cause by the Board of Directors at a meeting called for that purpose. A Director proposed to be removed shall be entitled to at least (5) five days notice in writing by registered mail and shall be entitled to appear and be heard by the Board of Directors at such meeting.

ARTICLE VII. DUTIES OF THE BOARD

The function of the Board shall be to establish and monitor corporate policy. To achieve these goals, the Board shall operate through the executive director who is responbible for the execution of policy and for the prudent and creative operation of the agency.

ARTICLE VII. (con't)

The Board shall provide resources in support of the agency in the implementation of said policy and shall be responsible for the following duties:

SECTION 1. To direct management. Establish long-term agency objectives, decide on overall policy impacting on strategies in the achievement of said objectives, and employ the executive director.

SECTION 2: To judge management action. Evaluate short and long-term performance of executive management to determine whether policies are being carried through and goals are being achieved.

SECTION 3: To approve and accept management action. Critically review, approve or disapprove proposals in policy areas such as major capital needs/expenditures, major contracts, etc.. as well as provide formal recognition and acceptance of executive decisions when related to operational concerns.

SECTION 4: To advise management. Act in an advisory/consultative capacity on operations when sought by management.

SECTION 5: To receive information from management. On a regular schedule, receive reports on agency performance, program development, external factors, issues, etc.

SECTION 6: To act as public/community relations resource to management. Help keep the agency attuned to the external environment in which it operates.

ARTICLE VIII: LOCATION

OFFICE. The principal office of the Corporation shall be located in the City of Rochester, New York.

ARTICLE IX: OFFICERS

SECTION 1: The officers of the Regional Council on Aging shall be president, one or more vice-presidents, a secretary and a treasurer.

SECTION 2: The President shall be an ex-officio member of all committees.

SECTION 3: The officers shall be elected annually by the Board of Directors from among its members, at its annual meeting. They shall serve one (1) year terms until their successors are elected.

SECTION 4: An officer may serve three (3) successive one-year terms in the same office, but thereafter shall not be eligible for that office until one (1) year shall have elapsed.

ARTICLE IX: (con't)

SECTION 5: The duties of the officers shall be those usually pertaining to their respective offices.

ARTICLE X: FISCAL YEAR

The Fiscal Year shall be April 1 through March 31st.

ARTICLE XI: AMENDMENTS

These By-Laws may be amended at a Regular or Special meeting of the Board of Directors by a majority vote.

ARTICLE XII. PARLIAMENTARY MANUAL

Robert's Rules of Order will be considered the rule of order in the event of controversy or items not covered in the By-Laws.

First Revision - January 24, 1972
Second Revision - January 19, 1976
Third Revision - February 8, 1980
Fourth Revision - January 18, 1982
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Exhibit 5 to Yacknin Affirmation
By-Laws, 19th Ward Community Association

19TH WARD COMMUNITY ASSOCIATION, INC.

BY-LAWS

A. General

1. The name of this membership Corporation shall be the "19th Ward Community Association of Rochester, New York, Inc."

2. For the purpose of this membership Corporation, the geographical boundaries of the area served by the 19th Ward Community Association shall be deemed to be as follows: bounded on the north by, and including properties adjacent to the north side of West Avenue from the south side of the railroad tracks easterly to the center line of West Main Street and thence to the eastside of Genesee Street; bounded on the east by and including properties adjacent to the eastside of Genesee Street southerly to the center line of Brooks Avenue then becomes the northern boundary from the intersection of Genesee Street and Brooks Avenue easterly to the Genesee River; bounded on the east and south, from the termination point of the last course by the Genesee River southerly to the City line (Barge Canal); and bounded on the west by the City line (Barge Canal) from the Genesee River northerly to the southside of the railroad tracks and the point and place of beginning.

3. The seal of this membership Corporation shall be as follows: the name of the Corporation as set forth in the first by-law; the year of incorporation, 1966; and the words "Corporate Seal, New York". The seal may be used by causing it to be impressed directly on the instrument or writing to be sealed or upon adhesive substance affixed thereto. The seal on any corporate obligation for the payment of money may be a facsimile, engraved or printed.

4. The stated purposes of this membership corporation, consistent with the purposes set forth in its Constitution as amended November 17, 1972, are as follows:
   1) to create a conscious multi-racial community where individual and cultural differences are not only tolerated but celebrated, and where people share a sense of community;
   2) to insure that the community, through the Association, determines and receives the kinds of high quality services it needs from public and private institutions
   3) to encourage resident home ownership and oppose any threat to the residential character of the community;
   4) to recognize our relationship and responsibility to the total metropolitan community.

5. Membership in this Corporation shall be open to:
   (a) all residents of the area served by the Association over eighteen (18) years of age,
   (b) all individuals over eighteen (18) years of age, not qualified under (a) with a legitimate interest in the area served by the Association, when approved by the Delegates' Council;
   (c) all churches of the area served by the Association;
   (d) all other organizations with a legitimate interest in the area served by the Association, when approved by the Delegates' Council.

   All members must sign an application for membership, subscribe to the purposes of the corporation, and pay annual dues. Membership shall cease upon failure to pay dues as hereinafter set forth, and/or by evidence of faulure to live up to the objectives of the Corporation, as determined by a vote of the Delegates' Council. The term of membership shall be annual.

6. The dues of this Association shall be;
   $1.00 per annum for senior citizens (persons 62 years of age or older);
   $5.00 per annum for an individual;
   $8.00 per annum for a family;
   $15.00 per annum for a contributing membership;
   $25.00 or more for a sustaining membership.

   The contributing and sustaining members shall receive Delegates' Council mailings in addition to the general membership mailings received by other members. All such dues shall be payable annually. To qualify for a family membership, each individual included in the family must be a resident of the area served by the Association over eighteen (18) years of age, must be related to the other persons included in the family, and all persons included in the family must reside together as a bona fide family in a single residential unit.

7. The fiscal year of this Corporation shall begin on the first day of January and end on the thirty-first day of December.

B. Delegates' Council

1. Except as otherwise herein expressly provided, the government of this membership corporation shall be vested in the Delegates' Council. The Delegates' Council shall be composed of the Executive Committee, one elected delegate from each district plus one delegate from each of the member churches and the chairpersons of all Association permanent committees. Should other member organizations desire a delegate to the Council, their organization for such may be accepted by the Delegates' Council alone. The delgates from the member churches and other member organizations, together, shall not exceed the number of district delgates on the Delegates' Council.

2. The districts represented on the Delegates' Council shall be listed in Appendix A.

3. District delegates to the Delegates' Council must be duly elected, as hereinafter set forth, must be a member in good standing, and must reside in the district they represent. Churches and other organizations's delegates to the Delegates' Council shall be selected or appointed by their constituent organizations and must be residents of the area served by the Association. For a district to be represented by a delegate on the Delegates' Council, at least ten (10) members of this Corporation must reside in the district.

4. The election of district delegates to the Delegates' Council shall be held annually in each district during the month of October. The district delegate shall be responsible for the proper convening of the election meeting in his/her district and the conduct of the election. In the event that there is no delegate to convene and conduct the election meeting, the President shall appoint a member of the district to do so. Notice of such district delegate election meeting shall be in writing and mailed or delivered to all members in the district at least five (5) days prior to the meeting date. The term of office for a delegate shall be one year, beginning on the first day of November and ending on the thirty-first day of October of the following year, at the conclusion of the day. District delegates shall be elegible for re-election for subsequent terms to the Delegates' Council.

5. Upon the election of the district delegate in each district, the elected delegate shall appoint one (1) alternate delegate for the district from the members in good standing residing in the district and shall notify the Secretary of such appointment prior to the next annual meeting of the members of this Corporation. The alternate delegate shall assist the delegate and shall serve in his/her absence and shall attend the meetings of the Delegates' Council in the absence of the delegate, and shall be a voting member at such meeting of the Delegates' Council. Churches and other organizations that are members of the Delegates' Council may each appoint one (1) alternate delegate to serve in the absence of their delegate, with vote, provided that notice of such appointment is delivered to the Secretary within ten (10) days of the appointment of the delegate representing the church or other organization on the Delegates' Council and further, that the alternate is also a resident of the area served by the Association. The terms of office of an alternate delgate shall be the same as that of a delegate.

6. A district delegate to the Delegates' Council may be removed from his office as such delegate, for good cause shown, by the vote of two-thirds (2/3) of the total membership of the Delegates' Council.

7. If a vacancy occurs in a district delegate's position, the President shall appoint the alternate delegate in that district to replace the delegate for the unexpired term.

8. One-third (1/3) of the voting membership of the Delegates' Council shall constitute a quorum thereof. Any such meeting may be adjourned with less than a quorum.

C. Officers

1. The elected officers of this Corporation shall be a President, First Vice-President, Second Vice-President, Secretary, Treasurer and each shall, upon assuming office, become a voting member of the Delegates' Council. The elected officers and the immediate Past President of this Corporation shall constitute the Executive Committee of the Delegates' Council.

2. The officers of this Corporation shall be elected by ballot at the annual meeting of the members of this Corporation. A plurality of all votes cast shall be necessary to elect. All officers shall be elected for a period of one (1) year and shall assume office upon the first day of January following their election. Each officer must meet the same requirements as delegates and the President shall not be elected to succeed him or herself after two (2) consecutive one-year terms. One year is defined as that period of time between annual meetings.

3. The President shall be the chief administrative officer of the Association and preside at all meetings of the Association and the Delegates' Council and shall perform the usual duties of a President. The President shall appoint the committee chairpersons with the approval of the Executive Committee and shall be a member of all committees.

4. The First Vice-President shall, in the absence of the President, perform the duties of the President and shall also undertake such duties as are assigned by the President.

5. The Second Vice-President shall, in the absence of the President and First Vice-President, perform the duties of the President and shall also undertake such duties as are assigned by the President.

6. The Secretary shall keep a roll of the membership of the Association and shall notify all members of the annual and special meetings of the Association and shall send such other notices of meetings as may be necessary or otherwise herein required. The Secretary shall keep a record of the proceedings of the meetings of the Association and such committee meetings at which his or her attendance may be required.

7. The Treasurer shall take charge of the funds of the Association, the collection of dues and other fees payable, and shall pay all bills and just debts of the Association as authorized by the Executive Committee and/or Delegates' Council. The Treasurer shall keep an accurate record of the accounts of the Association and shall submit to the Executive Committee, prior to the annual meeting, a financial statement of the affairs of the Association including an itemized statement of all monies received and expended and all assets and liabilities. Furthermore, the Treasurer shall submit a financial statement of the status of the budget in February, May and August to the Executive Committee and the Delegates' Council.

8. Should a vacancy in office occur, the President, with the approval of the Delegates' Council, should appoint another qualified member to fill the vacancy for the unexpired term of office.

9. An officer of the Executive Committee may be removed from his/her office as such officer, for good cause shown, by the vote of two-thirds (2/3) of the total membership of the Delegates' Council.

10. Members of the Association who are elected officials of the City, County, State or Federal government shall not be eligible to hold any office in the Association or to serve on the Delegates' Council as a delegate or alternate delegate.

E. Meetings

1. The annual meeting of the members of this Corporation shall be held in the month of November each year at a time and place to be selected by the officers of the Corporation.

2. Meetings of the Delegates' Council shall be held in September, November, March and May of each year and at such other times as the President shall deem necessary. Notice of the time and place of such meetings shall be given to each delegate at least five (5) days prior to the meeting date.

3. Special (other than annual) meetings of the members of this Corporation may be held at any time upon the call of the Delegates' Council, or upon a written request delivered to the Secretary of this Corporation, requesting such a meeting, signed by at least seven (7) members from each of any three (3) districts. Such petition shall state the purpose of the proposed meeting and the action proposed.

4. At any meeting of the general membership of this Corporation, annual or special, five percent (5%) of the members of the Corporation shall constitute a quorum. Any such meeting may be adjourned with less than a quorum.

5. Notice of any meeting of the general membership of this Corporation, annual or special, shall be in writing and mailed to all the members at least seven (7) days prior to the meeting date. The notice of a special meeting shall contain the meeting's agenda and only the items on the agenda so announced may be acted upon at the special meeting.

6. At all meetings of this Corporation, Robert's Rules of Order shall be followed, except for matters of parliamentary procedure expressly provided for in these by-laws.

7. At any meeting of the general membership of this Corporation, annual or special, each and every member present will be entitled to one equal vote on each and every matter presented to the membership for a vote. Under no circumstances will proxies, written or oral, be allowed at any such meeting.

D. Committees

1. All committees of this Association shall be appointed by the President and their term of office shall be for a period of one (1) year or less if terminated sooner by the action of the Executive Committee of the Delegates' Council. The permanent committees shall be ACT (Against Crime Together), Fianance, Planning and Community Evaluation, Membership, Schools, Housing Task Force, Special Events, and Grievance Committee.

2. The President, with the approval of the Delegates' Council, shall appoint a committee of not less than five (5) members for the purpose of nominating officers of the Association (1) month in advance of the annual meeting of the Association.

3. The Candidate Identification Committee shall present for nomination, candidates for each office at the annual meeting of the Association. After the presentation of these candidates, other nominations from the floor will be accepted. A list of the candidates to be presented by the Committee for nomination shall be mailed to members of the Association with notice of the annual meeting. All ballots shall be secret when competing candidates are selected.

F. Amendments

1. Amendments to the Articles of Incorporation, Constitution, or By-Laws of the Association, other than those proposed by the Delegates' Council, shall be submitted in writing to the Secretary thirty (30) days prior to the annual meeting or any special meeting of the Association and shall publish them in the notice of meetings. It shall require three-fourths (3/4) of all members present and voting to so amend the Articles of Incorporation, Constitution, or By-Laws.

2. The By-Laws of this Corporation may be adopted and amended by the Delegates' Council as follows: the new or amended By-Law or By-Laws shall be first proposed at a meeting of the Delegates' Council; following such meeting, the written notice of the next meeting of the Delegates' Council shall contain the notice of the proposed new or amended By-Law or By-Laws; and, at the meeting of the Delegates' Council following the meeting in which the proposal was first made, the delegates shall vote on the new or amended By-Law or By-Laws. It shall require the affirmative vote of three-fourths (3/4) of the delegates present and voting to adopt or amend a By-Law or By-Laws of this Corporation.

BY-LAWS OF THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF ROCHESTER AND MONROE COUNTY, NEW YORK, INC.

REVISED 5/90

Exhibit 6 to Yacknin Affirmation
By-Laws, YWCA

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Exhibit 6 to Yacknin Affirmation
By-Laws, YWCA

ARTICLE I. NAM. AND MISSION

The Young Women's Christian Association of Rochester and Monroe County, New York, Inc., a member Association of the Young Women's Christian Association of the United States of America, unites in the following Mission:

STATEMENT OF PURPOSE:

"The Young Women's Christian Association of the United States of America, a movement rooted in the Christian faith as known in Jesus and nourished by the resources of that faith, seeks to respond to the barrier-breaking love of God in this day. The Association draws together into responsible membership women and girls of diverse experiences and faiths that their lives may be open to new understanding and deeper relationships and that together they may join in the struggle for peace and justice, freedom and dignity for all people."

OUR ONE IMPERATIVE:

The Association affirms the One Imperative, "to thrust our collective power toward the elimination of racism wherever it exists and by any means necessary."

ARTICLE II. MEMBERSHIP

Section 1. Qualifications and requirements.

(a) Qualifications for All Members.
Any woman or girl 12 years of age or over may join the YWCA.

(b) Requirements for All Members.
All members are required to pay dues.

(c) Voting.
All members 15 years of age and over have the privilege of voting.

Section 2. Membership of Individuals in the National Association.

Membership in the Rochester Association carries with it membership in the Young Women's Christian Association of the U.S.A., which is a participating member of the World YWCA.

Section 3. Transfer of Membership.

Membership is transferable between member associations of the YWCA of the U.S.A.

ARTICLE III. MEMBERSHIP RESPONSIBILITIES.

Section 1. As Individuals.

The voting members are responsible for electing the Board of Directors and an Association Nominating Committee.

Section 2. As a Corporate Body.

The voting members are responsible for:

(a) The final vote on any changes in the By-laws.

(b) Voting on any questions affecting membership in the YWCA of the United States of America.

(c) Other responsibilities as outlined in the By-laws.

NEW ARTICLE IV. MEMBERSHIP MEETINGS.

Section 1. Annual Membership Meeting.

(a) The Annual Membership Meeting will be held within two months following the close of the fiscal year.

(b) The purpose of the Annual Membership Meeting is to elect Directors and the Association Nominating Committee and to transact any business as may be presented by the Board of Directors.

(c) Notice of such meeting, stating the place, time and purpose shall be given in writing to each voting members as follows: If by first class mail, not less than 10 nor more than 50 days before the meeting if by any other class of mail, not less than 30 nor more than 60 days, before.

(d) The quorum for the Annual Membership Meeting shall be 20 percent of the voting members of the Association.

Section 2. Special Membership Meetings:

A special meeting of the voting members will be called by the President upon action by the Board of Directors or upon the written request of the lesser of (25) twenty-five voting members of the Association or (10) ten percent of the total number of such members at the time the meeting is requested. Notice of such meetings shall be given in the same manner as for the Annual Membership Meeting and shall state the matters to be considered. No other business shall be transacted. A quorum for a special meeting shall be the same as a quorum for the Annual Membership Meeting.

ARTICLE V. QUALIFICATIONS FOR MEMBERS OF THE BOARD OF DIRECTORS AND THE ASSOCIATION NOMINATING COMMITTEE

Members of the Board of Directors and of the Association Nominating Committee must be voting members who have consented to accept individual responsibility for the achievement of the Mission in the life of the Association.

Exhibit 6 to Yacknin Affirmation
By-Laws, YWCA

ARTICLE VI. BOARD OF DIRECTORS

Section 1. Number.

The Board of Directors consists of not more than 15 nor less than 12 elected members.

Section 2. Ex-officio Members

The Chapter Council may select one representative to serve as an ex-officio member of the Board of Directors (with vote) for each membership year.

Section 3. Responsibilities: The Board of Directors is responsible for:

(a) o Maintaining the YWCA as a separate, autonomous women's organization with an established mission.

o Fostering development of the Association as a women's membership movement.

o Communicating the Mission to members and assuring that they have opportunities to take part in furthering it.

o Determining and carrying out the policies and program of the Association.

o Ensuring that the Association's policies and practices reflect the YWCA's organizational commitment to racial, ethnic and cultural diversity.

o Controlling operating funds and capital assets for the use and benefit of the Association.

o Assuming final responsibility for personnel policies and for employment of staff, requiring the executive director to be a voting member of the Association.

o Maintaining a responsible relationship with the YWCA of the U.S.A. as embodied in Article II of the National Constitution of the YWCA of the U.S.A.

(b) The Board of Directors elects the officers of the Association.

Section 4. Term of Office.

Elected members of the Board of Directors are divided into 3 classes determined by the expiration of their term of office. The term of office is three years. The term shall begin at the close of the business of the Annual Membership Meeting at which their election is reported. After a director has served two consecutive elected three-year terms in office, or a portion of a term plus two consecutive elected three-year terms in office, she shall be ineligible for re-election or appointment as a director until one year has elapsed.

Exception to this provision may be made when nomination to the Board of Directors is requested by the Officers Nominating Committee in order that a director who has served two consecutive three-year terms previously may be nominated for the office of President of the Association for a maximum of a one year term. She shall then be ineligible for re-election or appointment to the Board of Directors until one year has elapsed.

Section 5. Vacancies.

Any vacancy occurring between annual elections shall be filled by Board election from candidates presented by the Association Nominating Committee. The person filling such a vacancy shall complete the unexpired term and shall then be eligible for nomination and election to two full terms.

Section 6. Conduct (Removal for Cause)

The Board must address any board member's conduct which is contradictory to the best interest of the Association, or is in violation of the By-laws, or board policies.

Section 7. Board Meetings

(a) Regular Meetings.
  1. Frequency.
     The Board of Directors shall hold regular meetings at least quarterly.

(b) Quorum.
  A quorum is a simple majority of the voting members of the Board of Directors. Once a quorum is established it holds throughout that meeting.

ARTICLE VII. ASSOCIATION NOMINATING COMMITTEE

Section 1. Members

The Association Nominating Committee consists of 7 voting members elected annually by the membership of the Association who serve until the next election. Three members shall be members of the Board. At least one but no more than two shall have served on the previous Association Nominating Committee. No one may serve more than two consecutive terms.

The Chairperson is chosen by the Committee.

Section 2. Responsibilities

(a) The Association Nominating Committee shall present to the Membership two weeks prior to Annual Membership Meeting single slates for 1) nominees for the Board of Directors and 2) nominees for the Association Nominating Committee. Both slates reflect the diversity of the community.

(b) The Association Nominating Committee will present to the Directors, candidates for board vacancies occurring between annual elections.

Section 3. Nominating by Petition

(a) Nominations by petition for the Board of Directors and Association Nominating Committee may be submitted to the Association Nominating Committee 30 days prior to the Annual Membership Meeting. The petition shall contain the signature of the nominee indicating her consent to be placed in nomination by petition and 50 legible signatures of voting members on forms provided by the Nominating Committee.

(b) In the event of nomination by petition, the single slate becomes a multiple choice ballot. The committee shall notify all nominees in advance that the ballot has become a multiple slate.

Section 4. Balloting

The Association Nominating Committee will oversee the balloting process ensure that: 1) voting is by secret ballot; 2) votes are cast only by voting members; and 3) ballots are cast in a timely fashion. Members of Association Nominating Committee who are not in nomination shall act as tellers. The Chairperson of the Association Nominating Committee shall report the results of the election to the Annual Membership Meeting and see that candidates are notified in writing of their election.

ARTICLE VIII. BY-LAWS AND AMENDMENTS

Amendments to the By-laws may be made by a two-thirds affirmative vote of the voting members present at the Annual Membership Meeting, provided the following requirements have been met:

(a) Proposed by-law changes or amendments were submitted to the Board of Directors two months prior to the Annual Membership Meeting.

(b) Proposed by-law or amendments were approved by the Board of Directors.

(c) Copies of the by-law changes or amendments were made available to the voting members at least two weeks prior to the Annual Membership Meeting.

(d) The notice of the Annual Membership Meeting stated that by-laws changes or amendments would be considered and voted upon.

(e) Proposed admendments do not alter or affect membership in the YWCA of the U.S.A.

ARTICLE IX. AMENDMENTS AFFECTING MEMBERSHIP IN THE NATIONAL ASSOCIATION

Any amendment which would alter or affect the Association's affiliation with the Young Women's Christian Association of the United States of America must meet the requirments for general amendments and be passed by a two-thirds affirmative vote of the voting members present at two subsequent Annual Meetings of the Membership.

Revised
5/30/90

COUNTY OF MONROE
NEW YORK SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.

Plaintiff,

vs.

INDEX NO. 8872/91
JUSTICE ANDREW SIRACUSE

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

New York State :
New York County : ss.:

RICHARD D. BURNS, being sworn, deposes and states:

1. I am the Executive Director of the Lesbian and Gay Community Services Center, Inc. [LGCSC].

2. The LGCSC is a not-for-profit organization that is committed to providing a safe space for the gay and lesbian community of New York City to gather, organize, socialize, and find the vital health services geared specifically toward the community.

3. The LGCSC operates out of a building located at 208 West 13th Street, New York City, New York.

4. The LGCSC purchased the building in December 1984, and has owned it ever since.

5. The LGCSC has three primary areas of operation.

6. First, the Center provides cultural and health-related programs to the community.

7. For example, the Center's Project Connect is devoted to alcoholism and drug intervention and prevention within the gay and

Exhibit 7 to Yacknin Affirmation
Affidavit of Richard D. Burns

lesbian community. As another example, the Youth Enrichment Services Program provides gay and lesbian youth the opportunity to meet and explore their special issues in a gay and lesbian environment.

8. Second, the LGCSC offers scores of social cultural events, such as dances, poetry readings, photo exhibits, concerts, and movies each year.

9. Third, the LGCSC acts as home base for more than 250 advocacy, civic, social, educational and cultural groups that have, as their common link, the goal of serving the gay and lesbian community throughout New York City.

10. In addition, the Center provides office space to six anchor tenants: Senior Action in a Gay Environment, the Community Health Project, the New York City Gay and Lesbian Anti-Violence Project, the Metropolitan Community Church, the Lesbian Switchboard, and the Coalition for Lesbian and Gay Rights.

11. After the building was bought, the LGCSC applied for and was granted tax exempt status for its building pursuant to N.Y. Real Property Tax Law §420-a in 1991.

RICHARD D. BURNS

Sworn to and subscribed before me
this 29th day of September 1992.

Robert A Woodworth
NOTARY PUBLIC

ROBERT A. WOODWORTH
Notary Public, State of New York
No. 31-4739971
Qualified in New York County
Commission Expires March 30, 1993

Exhibit 8 to Yacknin Affirmation
By-Laws, Lesbian and Gay Community Services Center

Bylaws of
Lesbian and Gay Community Services Center Inc.
as amended through January 1, 1991

- Article I Name
- Article II Offices
- Article III Purpose
- Article IV Annual Meeting
- Article V Board of Directors
  - Section 1 Number and Term
  - Section 2 Election
  - Section 3 Powers and Duties
  - Section 4 Newly Created Directorships and Vacancies
  - Section 5 Removal for Lack of Attendance at Board of Directors Meetings
  - Section 6 Removal of Directors
  - Section 7 Resignation
  - Section 8 Quorum of Directors
  - Section 9 Action of the Board
  - Section 10 Place and Time of Board Meetings
  - Section 11 Notice of Meetings of the Board, Adjournment
  - Section 12 Chair
  - Section 13 Executive Committee of the Board
  - Section 14 Other Committees
  - Section 15 Compensation
- Article VI Officers
  - Section 1 Officers
  - Section 2 Elections
  - Section 3 Removal and Resignation
  - Section 4 Powers and Duties
  - Section 5 Additional Officers
  - Section 6 Contracts and Obligations
- Article VII Nominating Committee
  - Section 1 Members
  - Section 2 Nominating Process
  - Section 3 Annual Election
- Article VIII Advisory Boards
- Article IX Confidentiality
- Article X Fiscal Year and Audit
- Article XI Parliamentary Authority
- Article XII Construction
- Article XIII Amendments
- Article XIV Indemnification

Article I
Name

The name of this Corporation is Lesbian and Gay Community Services Center Inc.

Article II
Offices

The principal office of the Corporation shall be at 208 West 13th Street in the City of new York, County of New York, State of New York. The Corporation may also have offices at such other places within or without the State of New York as the Board of Directors may from time to time determine or as the business of the Corporation may require.

Article III
Purpose

The general purpose, among others, for which this Corporation has been organized is to facilitate and to assist in the provision of health care, counseling, cultural and social services to the greater New York metropolitan area lesbian and gay community.

In order best to serve the needs of the lesbian and gay community, the Center intends at all times to encourage the participation in its programs of people from all racial, ethnic, and religious groups and people from all economic levels.

Article IV
Annual Meeting

The Annual Meeting of the Corporation shall be held on the second Thursday of April at 5:30 p.m. at the principal office of the Corporation. At the Annual Meeting of the Corporation the Annual Financial Report shall be presented.

Article V
Board of Directors

Section 1
Number and Term

The Corporation shall be managed by the Board of Directors, which shall consist of not fewer than three (3) and not more than twenty-four (24) Directors. The terms of office for the Directors shall be two (2) years and shall be so arranged that one-third (1/3) of such terms shall expire at the close of the Annual Meeting of the Corporation. Directors shall serve no more than six (6) consecutive years on the Board.

Each Director shall hold office until the expiration of the term for which he or she was elected and until his or her successor has been elected and shall have qualified, or until he or she resigns or is removed.

The number of Directors may be increased or decreased by vote of a majority of all of the Directors. No decrease in the number of Directors shall shorten the term of any incumbent Director.

Section 2
Election

At each Annual Meeting of the Corporation, the Directors then in office shall elect Directors to fill the terms then expiring. A majority of those Directors present and voting at the Annual Meeting shall be necessary to elect a Director.

Directors shall be nominated for election by the Nominating Committee. Such election shall be subject to the provisions of Article IX.

Notwithstanding the foregoing, no fewer than one-third (1/3) of the total membership of the Board shall be women and no fewer than one-sixth (1/6) of the total membership of the Board shall be people of color.

Section 3
Powers and Duties

The Directors shall be responsible for the general management of the property, funds, affairs and business of the Corporation and shall have unlimited powers and authority, except as may be expressly limited by law, the Articles of Incorporation, or these Bylaws. The Board shall have the power to delegate to the Executive Committee of the Board any or all of its power and privileges and to seek the accomplishment of its objectives and purposes, subject to the limitations set forth in Section 13 of this Article.

Section 4
Newly Created Directorships and Vacancies

Newly created directorships resulting from an increase in the number of Directors and vacancies occurring in the Board for any reasons may be filled by a vote of a majority of the Directors then in office, although less than a quorum exists. A Director elected to fill a vacancy caused by resignation, death or removal shall be elected to hold office for the unexpired term of his or her predecessor.

Section 5
Removal for Lack of Attendance at Board of Directors Meetings

A Director who does not attend three (3) consecutive meetings of the Board of Directors and has not been excused by an officer of the Board or the Executive Director may be removed from the Board by a simple majority vote of the Board.

Section 6
Removal of Directors

Any Director may be removed only for good cause by a vote of two-thirds (2/3) of the Directors. Removal of a Director for lack of attendance at Board meetings is governed by Section 5 of the Article.

Section 7
Resignation

A Director may resign at any time by giving written notice to the Chair of the Board.

Section 8
Quorum of Directors

A majority of the entire Board shall constitute a quorum for the transaction of business or of any specified item of business.

Section 9
Action of the Board

Unless otherwise required by law, by the Bylaws, or by the Articles of Incorporation, the vote of a majority of the Directors present at the time of the vote, if a quorum is present at such time, shall be the act of the Board. Each Director present shall have one (1) vote. .

Section 10
Place and Time of Board meetings

The Board may hold its meetings at the office of the Corporation or at such other places, either within or without the State, as it may from time to time determine. The Board shall meet at least quarterly on a regular schedule to be determined by the Board.

Section 11
Notice of Meetings of the Board, Adjournment

Regular meetings of the Board may be held without notice at such time and place as it shall from time to time determine.

Special meetings of the Board shall be held upon notice to the Directors. Such meetings may be called at any time by the Chair or by no fewer than three (3) Directors. The purpose of such meeting and the business to be transacted shall be stated in such call and no other business shall be transacted. If notice of such meeting is to be oral, it must be given to all Directors at least two (2) days before the date thereof. If notice of such meeting is to be written, it must be postmarked at least five (5) days before the date thereof. Alternatively, such meetings may be called without notice if notice be waived in writing by all of the Directors either before or after the meeting. Notice of a meeting need not be given to any Director who submits a waiver of notice, whether before or after the meeting, or who attends the meeting without protesting prior thereto, or at its commencement, the lack of notice to him or her.

All waivers, consents or approvals shall be filed with the corporate records or made a part of the Minutes of the meeting.

A majority of the Directors present, whether or not a quorum is present, may adjourn any meeting to another time and place. Notice of the adjournment shall be given to all Directors.

Section 12
Chair

At all meetings of the Board, the Chair or his or her designate shall preside. If the Chair is absent and no such designate has been named and is present, a majority of the Board present at the meeting shall choose a presiding officer.

Section 13
Executive Committee of the Board

The Board, by resolution adopted by a majority of the entire Board, may appoint an Executive Committee consisting of two (2) or more Directors. The Board shall elect the Chair of the Executive Committee. The members of the Executive Committee shall serve at the pleasure of the Board.

Subject to any action of the Board to the contrary, the Executive Committee shall meet at such times and places as it may designate and shall make its own rules for the conduct of its business and shall keep a record of its proceedings. Special meetings of the Executive Committee may be called on one (1) day's notice by the Chair of the Executive Committee or by three (3) members of the Executive Committee. A quorum of the Executive Committee shall be a majority of its members.

The Executive Committee acts for the Board of Directors in emergencies or in other situations where time factors do not permit awaiting the next regular meeting of the Board, and fulfills such other functions as may be designated by the Board. Under no circumstances may it make decisions requiring the vote of a specified number of Directors or that involve a total expenditure of over $2,500 or an obligation involving the Corporation for more than three (3) months. Under all circumstances the Executive Committee is accountable to the Board. Whenever the Executive Committee acts in the name of the Board, it shall inform the Board of its actions as soon as possible, by mail if necessary.

Section 14
Other Committees

The Board may designate, or authorize and direct the Chair or the President to designate, such other Committees at it may from time to time consider appropriate to assist the Board in the conduct of its business. Each such Committee shall serve at the pleasure of the Board.

Section 15
Compensation

The Directors shall receive no compensation for the services as Directors.

Article VI
Officers

Section 1
Officers

The officers shall be a Chair, a President, one or more Vice-Presidents, one or more Secretaries, including a Corresponding or Recording Secretary, and a Treasurer, and such other officers or assistant officers as the Board may determine, who shall have the duties, powers, and functions listed below. Each officer shall hold office until his or her successor has been elected and qualified, or until the next Annual Meeting, whichever is sooner.

Exhibit 8 to Yacknin Affirmation
By-Laws, Lesbian and Gay Community Services Center

Section 2
Elections

The President shall be elected by the Board from among the Directors at the Annual Meeting of the Corporation before any other business is transacted. The Nominating Committee shall submit one (1) or more nominees for this position prior to the election. Each such nomination must be seconded by two (2) members to be eligible for election.

The Chair, Vice-Presidents, Treasurer, and Secretary shall be elected by the Board of Directors at the first meeting after the Annual Meeting; the election shall be chaired by the president.

The Nominating Committee shall submit one or more nominees for each position prior to the election. Each such nomination must be seconded by two (2) members to be eligible for election. Addition nominations for any office can be made from the floor by any Director.

Section 3
Removal and Resignation

Any officer elected or appointed by the Board may be removed for cause by a vote of the majority of the Board in office. In the event of the death, resignation or removal of any officer, the Board in its discretion shall elect a successor to fill the unexpired term.

Section 4
Powers and Duties

Subject to Section 2 of this Article, the Chair of the Board shall preside at all meetings of the Board of Directors and shall sit *ex officio* with all Committees.

The President shall preside at any meeting of the Corporation with the community and shall sit *ex officio* with all Committees. He or she shall have principal responsibility for insuring that the policies of the Corporation, as determined by the Board, are carried out. She or he will have the usual powers and duties customarily vested in the office of President and shall perform other duties as may be assigned to him or her by the Board.

The Board may nominate Vice-Presidents, including one whom it may designate as First Vice-President, to assist with the supervision of certain areas of the Corporation's work. In the event a First Vice-President is designated, this individual, in the absence of the President, shall perform all duties of the office of President and when so acting, shall have all the powers of and be subject to all the restrictions upon the President. The Board may also designate a Vice-President as Second Vice-President. The Second Vice-President shall assist the First Vice-President in the operation of the Center.

The Treasurer shall receive and safely keep all funds of the Corporation and deposit the same in such bank or banks as may be designated by the Board. The Board shall approve the budget of the Corporation and shall establish written criteria for the expenditure of the Corporation's funds. Corporate funds can only be paid out on the check of the Corporation signed by one officer when the criteria developed by the Board have been met and the disbursement is for an amount below $2,500. The Treasurer and signatories on Corporation checks must be bonded. For expenditure of funds above $2,500, Board approval must be obtained.

The Treasurer shall establish and maintain effective procedures for the collection, receipt, custody and investment of funds, securities and other assets; assure that appropriate processes exist to pay all debts and obligations with checks signed by persons authorized by the Board; require that necessary accounting systems and procedures for the effective operation of the organization be maintained, have authority to open bank accounts and borrow funds in the name of the Corporation, subject to the approval of the Board; sign checks, drafts and other papers requiring the payment of money and perform such other duties as may be authorized and directed by the Board; furnish an Annual Financial Statement of the Corporation to the Board, which statement shall be certified by an independent Certified Public Accountant, such annual statement to be furnished as soon as feasible after the close of the fiscal year; be required to issue financial statements to the Board and provide a report on the financial activities of the organization when requested by the Executive Committee or the Board.

The Secretary shall conduct the general correspondence of the Board; shall issue notices of all meetings of the membership and the Board of Directors as herein provided; shall attend all Board and membership meetings and keep the Minutes thereof; shall be responsible for the proper maintenance of all Corporation documents and records, including safeguarding their confidentiality; and shall perform all such duties as are incident to the office.

Section 5
Additional Officers

A majority of the Board of Directors may appoint such additional or temporary officers, to serve at the pleasure of the Board, with such powers and duties as may be prescribed by the Board.

Section 6
Contracts and Obligations

Except as otherwise authorized by the Board, all contracts and obligations of the Corporation shall be signed by the Treasurer and one of the following: Chair of the Board, President, a Vice-President, Secretary, and a properly authorized member of the staff as set forth in these Bylaws. No person shall obligate the Corporation beyond the limits in the approved budgets without specific authority of the Board.

Exhibit 8 to Yacknin Affirmation
By-Laws, Lesbian and Gay Community Services Center

Article VII
Nominating Committee

Section 1
Members

The Nominating Committee shall consist of not more than five (5) members appointed by the President with the consent of the Board. With regard to the election of Officers and Directors in 1985 and thereafter, a committee shall be established by November 15th of the year preceding the election.

Section 2
Nominating Process

The Nominating Committee is responsible for proposing a slate of nominations for Directors. Additional nominations can be made from the floor by any Director.

The Committee is charged to seek advice of all committee chairs and to consider recommendations from a broad representation of the community.

The Committee shall complete the selection process by February 28th, and give the Secretary the proposed slate for Directors and Officers to be mailed with the notice of the Annual Meeting to all Directors.

Section 3
Annual Election

The Nominating Committee shall be responsible for the conduct of the election in accordance with these Bylaws.

Article VIII
Advisory Boards

The Board, it its sole discretion, shall determine to appoint Advisory Boards to assist the Board and to serve the needs of the Corporation. Members of any such Advisory Board shall serve without compensation.

Article IX
Confidentiality

It shall be the duty of all Directors, employees and volunteers to maintain strict confidentiality regarding the names of volunteers, contributors and clients.

Article X
Fiscal year and Audit

The fiscal year of the Corporation shall be July 1st through June 30th.

The books of the Corporation shall be audited annually by an independent Certified Public Accountant and the report of such accountant shall be filed with the records of the Corporation as soon as feasible after the end of the fiscal year.

Article XI
Parliamentary Authority

Robert's Rules of Order shall constitute the ruling authority in all cases wherein they do not conflict with the rules of the Corporation or any statue of the State.

Article XII
Construction

If there be any conflict between the provisions of the Articles of Incorporation and these Bylaws, the provisions of the Articles of Incorporation shall govern.

Article XIII
Amendments

Bylaws may be adopted, amended or repealed by three-fourths (3/4) of the entire Board.

Article XIV
Indemnification

The Corporation shall be required to indemnify its Directors, Officers, and Executive Director in accordance with the non-exclusive provisions established in NPCL 721-26, as amended July 23, 1987, from any and all expenses arising out of any and all demands, claims or causes of action either third party or derivative.

Such indemnification shall not be limited by any applicable insurance purchased by the Corporation.

Exhibit 9 to Yacknin Affirmation
Letters of New York City Finance Department

FINANCE
NEW • YORK
THE CITY OF NEW YORK
DEPARTMENT OF FINANCE

May 8, 1992

Mr. Richard Burns
Executive Director
Lesbian & Gay Community
Services Center, Inc.
208 West 13th Street
New York, New York 10011

Re: Block 617 Lot 47
Manhattan

Dear Mr. Burns:

This is to advise your office that the Department of Finance under Section 420A of Real Property Tax Law of New York will totally exempt the above captioned premises from real estate taxes for 1992/93 and 1991/92.

Your organization will have to apply to the Comptroller's Office to have taxes canceled for the 1989/90 and 1990/91 years. The person to contact is Mr. Michael Citrinitti at 566-3877, 2nd Floor, 2 Lafayette Street in Manhattan.

If you have any further questions please feel free to contact my office at (212) 669-4843.

Sincerely,

Manuel Pardo

Manuel Pardo

cc: Larry Brochhausen
Robert Trapasso
Madeline Sternfeld

CAROL O'CLEIREACAIN • COMMISSIONER • KEVIN KOSHAR • DEPUTY COMMISSIONER • MANUEL PARDO • ASSISTANT COMMISSIONER
PROPERTY DIVISION • CENTRE STREET • NEW YORK • NY [illegible] • [illegible] • FAX [illegible]

Exhibit 9 to Yacknin Affirmation
Letters of New York City Finance Department

FINANCE
NEW • YORK
THE CITY OF NEW YORK
DEPARTMENT OF FINANCE

June 2, 1992

Mr. Edward Walla
Director of Settlements & Judications
Office of the Comptroller, Room 603
Municipal Building
New York, New York 10007

Re: **Lesbian & Gay**
Community Services Center
Block 617, Lot 47
Manhattan

Dear Mr. Walla:

The Department of Finance has reviewed the exemption status of the above captioned property for the years 1989/90 and 1990/91 and has determined that it should have been totally exempt for that period.

Kindly cancel all open real estate tax charges that may be open for those years. If you have any questions you or a member of your staff can contact me at (212) 669-4843.

Sincerely,

Manuel Pardo

Manuel Pardo

MP:rg

cc: Daniel Poinson
Richard Burns

CAROL O'CLEIREACAIN • COMMISSIONER • KEVIN KOSHAR • DEPUTY COMMISSIONER • MANUEL PARDO • ASSISTANT COMMISSIONER
PROPERTY DIVISION • 1 CENTRE STREET • NEW YORK • NY 10007 • 212. 669. 4843 • FAX 212. 669. 2681

Exhibit 9 to Yacknin Affirmation
Letters of New York City Finance Department

TELEPHONE: 669-

THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
MUNICIPAL BUILDING
NEW YORK, N.Y. 10007-2341

ELIZABETH HOLTZMAN
COMPTROLLER

Division of
Real Property
(212) 566-2062

JUL 21 1992

Richard D. Burns, Esq.
Executive Director
c/o Lesbian and Gay Community
Services Center, Incorporated
208 West 13th Street
New York, New York 10011

Re: Block 617, Lot 47,
in the Borough of
Manhattan

Dear Mr. Burns:

Concerning application R#-6775 for cancellation of charges on the above-captioned property owned by Lesbian and Gay Community Services Center, Incorporated, we wish to advise you as follows:

a) The real estate taxes for 1989/90 and 1990/91 have been authorized for cancellation.

Keep in mind, it is incumbent upon the petitioner to file an annual renewal application for real estate tax exemption with the Real Property Assessment Bureau of the City of New York (R.P.A.B.) in order to maintain exempt status. For further information, please contact R.P.A.B. at (212) 669-4549.

For information as to petitioner's eligibility for exemption from water/frontage charges and sewer rents, please contact the Manhattan Bureau of Water Register at (212) 323-8604.

Under Section 26-210 of the New York City Administrative Code non-profit and religious organizations can apply to the Department of Buildings for an exemption from public assembly permit and boiler and elevator inspection fees. For further information, please call the department at (212) 312-8206.

If you have any questions with respect to this determination, please feel free to contact me at (212) 566-2062.

Very truly yours,

Galliano Salvatore

Galliano Salvatore
Chief, Division of Real Property

Exhibit 10 to Yacknin Affirmation
Hauser Letter to Board of Assessment Review

City of Rochester

Department of Law

City Hall
30 Church Street
Rochester, New York 14614

TO: Members of the Board of Assessment Review

FROM: Susan L. Hauser, Municipal Attorney

DATE: March 26, 1991

RE: Gay Alliance of the Genesee Valley, Inc.
179-183 Atlantic Avenue

Ellen Yacknin, a lawyer representing the Gay Alliance of the Genesee Valley, Inc., has written a memorandum to you, dated March 22, 1991, supporting the Alliance's request for a tax exemption under RPTL 420-a. Ms. Yacknin relies on the case *Symphony Space, Inc v. Tishelman*, 60 N.Y.2d 33 (1983), as showing that the courts will grant tax exemptions based on a very liberal definition of the exempt categories "charitable", "educational", and "moral and mental improvement". However, it is important to understand the factual picture that was before the court in the *Symphony Space* case. I believe those facts show that the court was indeed liberalizing the exemption standards in some respects, but not to the extent that Ms. Yacknin argues. The court's words must be read in context.

There is a fundamental difference between a true "educational" institution and an advocacy or lobbying organization. An educational institution is one that makes available to the public certain facilities and instructional programs in a given subject area. Interested members of the public may choose to take advantage of the program, may choose to become "students" of the institution. In the *Symphony Space* case, the court affirmed that an institution such as Symphony Space, Inc., may be considered educational even though it has not been approved by the Commissioner of Education or chartered by the Board of Regents, and even though it does not grant diplomas or degrees.

The functioning of Symphony Space, Inc., however, was in many ways very similar to a traditional educational institution. It offered its theater arts facilities and instruction to students at both public and private schools, as well as to working artists. It offered training in theater lighting, staging, promotion, and publicity, and conducted lectures, discussions, workshops and commentary in conjunction with its performances. It conducted performances and demonstrations for school audiences. What the court recognized was that an educational program in a field such as theater arts may have to be somewhat "nontraditional", i.e., not limited to a fixed curriculum of lecture and seminar classes at a degree-granting institution. An educational program in

EEO Employer/Handicapped

Exhibit 10 to Yacknin Affirmation
Hauser Letter to Board of Assessment Review

theater arts may properly be more of an apprenticeship program, where students learn by doing rather than by simply listening and reading about the subject.

However, an organization such as the Gay Alliance is in a different category from Symphony Space. The Gay Alliance is primarily an advocacy or lobbying organization. It does not simply make its information available to interested "students" but rather advocates that information in an active and purposeful manner, with the goal of creating social and economic change. That is not to say that there is anything improper about being an advocate. Our political system relies on advocacy groups to raise issues and questions that might otherwise remain buried, to sharpen the public perceptions of topical issues, to encourage social and political activism among the citizenry. However, such activities do not constitute "education" in the normal sense of that term.

Education involves two participants: a teacher and a learner. Where the learning is instigated by the *learner*, as where an interested individual participates, by his own volition, in an instructional or training program of his choice, that is education. Where the learning is instigated by the *teacher*, as where an individual or group of individuals take it upon themselves to "educate" the public about a given issue that is of personal importance to them, that is not true education, but is rather advocacy.

The case *Swedenborg Foundation, Inc. v. Lewisohn*, 40 N.Y.2d 87 (1976), shows that the courts will deny educational tax exemption to organizations that are primarily advocacy organizations. There, the Swedenborg Foundation was established for the specific purpose of promoting and distributing the writings of Emanuel Swedenborg, an 18th century Swedish theologian, philosopher and scientist. The court noted that the foundation relied on "outreach distribution" by individuals whose own personal interest in and support for Swedenborg led them to circulate his writings. The court found that the foundation's activities, though perhaps informative, were not "educational".

Likewise in the case of the Gay Alliance, the group's activities are informative and probably beneficial. However, because those activities are driven by a specific point of view, a mission, a goal, a desire to cause social change, rather than a neutral and disinterested offering of knowledge for its own sake, the Gay Alliance does not, in my opinion, qualify for tax exemption.

Susan Hauser
Susan L. Hauser

SLH:jsk

xc: Paul H. Jacobs, City Assessor

Exhibit 11 to Yacknin Affirmation
Hauser Letter to Yacknin

RECEIVED
AUG 26 1991

City of Rochester

Department of Law

City Hall
30 Church Street
Rochester, New York 14614

August 22, 1991

Ellen M. Yacknin, Esq.
87 N. Clinton Avenue
Suite 202
Rochester, New York 14604

Re: Gay Alliance of the Genesee Valley
179-183 Atlantic Avenue

Dear Ellen,

In our telephone conversation on August 19, you indicated that the notice that you received in April from the Board of Assessment Review regarding the assessment complaint on this property contained some inaccuracies. I have spoken with Paul Jacobs, City Assessor, about the notice, and have reviewed his copy of the notice.

The notice did state, inaccurately, "On Part Two of your complaint, you had requested that the Board increase the final total assessment to: $72,500". In fact, in Part Two, your client had requested not a change in assessed value but an exemption for the property. The Assessor's staff had picked up the $72,500 figure from Part One of the complaint form, where it was stated that the estimated value of the property was $72,500, and had erroneously entered that figure into the computer that generated the notice.

However, the notice did accurately state the Board's decision on the complaint, i.e., that the Board was not granting any exemption. The letter stated:

> The property captioned above was assessed the following values prior to your hearing on March 26, 1991:
>
> TENTATIVE ASSESSMENT - LAND: $ 3,000
> TOTAL: $ 50,000
> TAX RATE CODE: Nonhomestead
> EXEMPTION: $ 0

EEO Employer/Handicapped

Exhibit 11 to Yacknin Affirmation
Hauser Letter to Yacknin

Ellen M. Yacknin, Esq.
August 22, 1991
Page 2

Farther down, the notice stated:

> After considering all City and Owner information and testimony presented, the Board has directed the City Assessor to enter the following values on the Final Rolls to be filed on May 1, 1991:

FINAL ASSESSMENT - LAND:	$ 3,000
TOTAL:	$ 50,000
TAX RATE CODE:	Nonhomestead
EXEMPTION:	$ 0

Thus, I believe the notice clearly stated that the Board was making no change either in the assessed value, in the nonhomestead classification, or in the zero exemption.

We apologize if the notice caused confusion on your client's part.

Very truly yours,

Susan Hauser

Susan L. Hauser
Municipal Attorney

SLH:jsk

xc: Paul H. Jacobs, City Assessor

Exhibit 12 to Yacknin Affirmation
Stipulation

The document included here is
the same as the Stipulation
set forth in the Record at pages 281-282.

Exhibit 13 to Yacknin Affirmation
Answer

The document included here is

the same as the Answer

set forth in the Record at pages 275-280.

List of Plaintiff's Supplemental Exhibits 14 - 20

COUNTY OF MONROE
NEW YORK SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.

Plaintiff,

vs.

Index No. 8872/91
Justice Andrew Siracuse

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK

Defendant.

SUPPLEMENTAL EXHIBITS

Exhibit Number	Exhibit
14	Affidavit of Paul Scheib
15	Affirmation of Ellen M. Yacknin, Esq.
16	Property Tax Exemption Denials, 1987-91
17	Affidavit of Jose Rivera and Restated Certificate of Incorporation of Ibero-American Action League, Inc.
18	Affidavit of Betty Dwyer
19	Affidavit of Steve Snow
20	By-laws of the Capital District Lesbian and Gay Community Council

RECEIVED
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Plaintiff's Exhibit 14
Scheib Affidavit

COUNTY OF MONROE
NEW YORK SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.

Plaintiff,

vs.

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

INDEX NO. 8872/91
JUSTICE ANDREW SIRACUSE

New York State :
Monroe County : ss.:

PAUL SCHEIB, being sworn, deposes and states:

1. I am the current President of the Gay Alliance of Genesee Valley, Inc., and have held that position since May 1991.

2. Over the last several months, the GAGV and its associated groups have conducted a wide variety of numerous activities in furtherance of the GAGV's purposes both in and out of the GAGV's Community Center building located at 179 Atlantic Avenue in Rochester, New York.

3. Many of these activities, such as the publication of the Empty Closet newspaper and the peer facilitator program, have already been discussed in the affidavit of Claire Parker, former President of the GAGV. _See_ Petition Exhibit C.

4. Other GAGV-related activities that have taken place recently are described below as examples of the kinds of activities that are conducted both by the GAGV and/or out of its Community Center.

5. Brothers United, a group of gay men of color, meets in the GAGV twice a month.

6. Sisters United in Two Spirits [SUITS], a group of gay women of color, meets in the GAGV once a month.

7. The central goal of both these groups is to discuss, deal with, and educate the public about the unique concerns and problems faced by gay people of color as they confront both homophobia and racism in society every day.

8. Similarly, the Rainbow of the Deaf, a group of hearing-impaired gay men and lesbians meet regularly at the GAGV to discuss and educate themselves and the public about the special concerns and problems they face every day in the Rochester community.

9. In August 1992, to educate themselves and the Rochester community at large, Brothers United conducted a free public workshop at the GAGV, open to the Rochester community, on the issue of how the churches in Rochester deal with their own attitudes and feelings towards gay people of color.

10. Besides this workshop, two other workshops on racism, directed to the white community of Rochester, were recently held at the GAGV, free of charge.

11. Brothers United also recently conducted a safer sex workshop at the GAGV, open to the public at large and free of charge.

12. The GAGV itself has conducted similar safer sex workshops, always open to the public, and always free of charge.

13. Over the last few months, interested members of the Rochester community have met on a regular basis at the GAGV to work

on the development of domestic partnership legislation for Rochester.

14. If passed, this legislation will further the civil rights of all nontraditional families, including unmarried heterosexual partners as well as homosexual partners, throughout the Rochester community.

15. The Speakers' Bureau, discussed in Claire Parker's affidavit, continues to be active.

16. Over the past few months, members of the Speakers' Bureau have spoken to numerous groups throughout the Rochester area who are interested in educating themselves about gay men, lesbians, and homophobia, and the rights of gay men and lesbians.

17. For example, Speakers' Bureau members have recently spoken to several medical and regular university classes at the University of Rochester.

18. The professional staff at the DePaul Mental Health Clinics in Rochester regularly invite speakers to talk with their patients.

19. The GAGV's Speakers' Bureau does not charge for any of its speaking engagements.

20. Recently, quilting workshops were conducted at the GAGV to help friends and family of people who have died from AIDS sew panels for the nationally renowned AIDS Quilt.

21. The vast majority of participants were the heterosexual families and friends of the men and women who had died.

22. Although some participants in these various activities may give donations to the GAGV, all of these activities are free of

Plaintiff's Exhibit 14
Scheib Affidavit

charge and are open to the general public.

23. Among the organizations that use the GAGV in an umbrella-organization capacity are the Parents and Friends of Lesbians and Gays, and the Lesbian Mothers Support Group.

24. Although the GAGV relies primarily on the private funds it raises through membership fees and donations, the GAGV has received at least three state and local grants.

25. The New York State Health Department gave the Lesbian and Gay Community Health Network a grant to conduct some of the safer sex workshops mentioned above, as well as workshops on the health concerns of lesbians and gay men.

26. This past summer, Arts for Greater Rochester gave the GAGV a grant to produce a limited series of theatrical productions.

27. Late last year, the New York State Legislature appropriated money to the GAGV to make its space accessible to the disabled community.

28. Finally, through its donor option program, the United Way channels money to the GAGV as a community based organization that provides services to the Rochester community.

PAUL SCHEIB

Sworn to and subscribed before me
this 16th day of November 1992.

NOTARY PUBLIC

ELLEN M. YACKNIN
Notary Public, State of New York
Qualified in Monroe County
My Commission Expires August 31, 19 93

Plaintiff's Exhibit 15
Yacknin Affirmation

COUNTY OF MONROE
NEW YORK SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.

Plaintiff,

vs.

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

INDEX NO. 8872/91
JUSTICE ANDREW SIRACUSE

ELLEN M. YACKNIN, an attorney admitted to practice in the courts of New York State, hereby affirms the following to be true under penalty of perjury:

1. I am attorney for plaintiff Gay Alliance of Genesee Valley, Inc. [GAGV] and have knowledge of the facts of this action.

2. On November 16, 1992, I spoke with Ronald Bouchard, General Manager and Chief Operating Officer of the University Club, about the circumstances surrounding the City Assessor's denial of a property tax exemption for his organization.

3. Mr. Bouchard told me that the primary purpose and function of the University Club is to provide an athletic club and dining facilities for its members.

4. He told me that the City Assessor denied the University Club's request for a property tax exemption because this purpose and function were not charitable.

November 17, 1992

Ellen M. Yac
ELLEN M. YACKNIN

Plaintiff's Exhibit 16
Tax Exemption Denials
Attachment A-2

Property Tax Exemption Denials, 1987-1991

Property Owner	Property Address
Bethel Full Gospel Church	292 East Avenue 302-316 East Avenue 12-24 S. Union Street 14-16 S. Union Street
Bride of Christ Church	0000 Genesee Street
The Gay Alliance of Genesee Valley, Inc.	179-183 Atlantic Avenue
God's Holy Temple	155 Central Park
The House Of God Which Is The Church Of The Living God, The Pillar And Ground Of The Truth Without Controversy, Inc.	66 Seward Street
The Ibero-American Action League, Inc.	958 Clifford Avenue
Jehovahs' Witnesses Of Rochester	7 Evergreen Street
Living Word Church of God In Christ, Inc.	1776 E. Main Street
New Jerusalem Church Of Prayer And Faith, Inc.	936-938 N. Clinton Avenue
Presbyterian Residence Center Corporation	1570 East Avenue
Rochester Presbyterian Home	226 Thurston Road
Temple Civic Center Of Rochester, Inc.	875 E. Main Street (Masonic Temple)
West Side Health Services	470-474 Genesee Street

Plaintiff's Exhibit 17
Rivera Affidavit and Attachments

NEW YORK STATE SUPREME COURT
MONROE COUNTY

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

vs.

CITY ASSESSOR, CITY OF ROCHESTER,

Defendant.

NO. 8872/91

JOSE RIVERA, being sworn, states:

1. I am Chairman of the Board of the Ibero-American Action League, Inc.

2. The Ibero-American Action League is a not-for-profit organization in the City of Rochester, New York.

3. Among its purposes and functions, the Ibero-American Action League advocates for the rights of Latinos in the Rochester community. See Attached Restated Certificate of Incorporation, ¶5.

4. The Ibero-American Action League owns several properties in Rochester that are tax exempt, including the lot located at 958 Clifford Avenue in Rochester, New York.

Plaintiff's Exhibit 17
Rivera Affidavit and Attachments

Dated: November 16th, 1992

JOSE RIVERA

Sworn to and subscribed before me
this 16th day of November 1992.

Ellen M. Yack
NOTARY PUBLIC

ELLEN M. YACKNIN
Notary Public, State of New York
Qualified in Monroe County
[illegible] Expires August 31, 19 ___

Plaintiff's Exhibit 17
Rivera Affidavit and Attachments

265890

RESTATED CERTIFICATE OF INCORPORATION
OF
IBERO-AMERICAN ACTION LEAGUE, INC.

PURSUANT TO SECTION 805 of the
NOT-FOR-PROFIT CORPORATION LAW.

We the undersigned, for the purposes of restating the certificate of incorporation as amended to this time, do certify as follows:

05

1. The name of the corporation is Ibero-American Action League, Inc. The name under which the corporation was formed was Iberoamerican Action League, Inc.

2. The date of filing the certificate of incorporation in the office of the Secretary of State of New York was July 10, 1968. The corporation was formed under the Membership Corporations Law.

3. This certificate restates the certificate of incorporation as amended to this time and sets forth the entire certificate of incorporation as amended.

(a) The corporation is and shall be a Type B corporation under section 201 of the Not-For-Profit Corporation Law and one defined by section 102 (a) (5) of this law.

(b) This certificate effects only one amendment; namely, it deletes subparagraph g. of paragraph 2. of the certificate of incorporation as previously amended and substitutes the subparagraph g. set forth in the follow[illegible]ragraph 5. This amendment extends for a period of [illegible]ars this corporation's authority to operate day care centers. In all other respects the certificate of incorporation is ratified and continued without change.

THE RESTATED TEXT OF THE CERTIFICATE OF
INCORPORATION AS AMENDED HERETOFORE AND
HEREBY IS SET FORTH IN FULL AS FOLLOWS.

4. The name of the corporation is Ibero-American Action League, Inc. The name under which the corporation was formed was Iberoamerican Action League, Inc.

5. The purposes for which the corporation is formed are:

a. To foster a spirit of community among the Latins of the counties of Monroe, Livingston, Wayne, Cayuga, Ontario, Yates, Tompkins, Tioga, Chemung, Steuben, Schuyler, Seneca and surrounding areas.

b. To develop and furnish services to the entire community indicated by the above mentioned areas.

c. To promote and motivate activities for the educational, economic, and social progress of the entire community of the areas indicated under Purpose 1 in accordance with the possibilities of the corporation.

d. To coordinate efforts with other Federal, State and local agencies soliciting from them economic cooperation and technical assistance.

e. To see to the obtaining of the necessary funds for the realization of these purposes.

f. To receive and administer the funds obtained, and generally to do all things which may be consistent with the carrying out of such objects. Notwithstanding anything herein to the contrary, the corporation shall exercise only such powers as are in the furtherance of the exempt purposes of organizations as set forth in Section 501 c of the Internal Revenue Code and its regulations as the same now exists or as they may hereafter be from time to time amended.

g. To establish, maintain and operate day care centers in the counties of Monroe, Livingston, Wayne, Cayuga, Ontario, Yates, Tompkins, Tioga, Chemung, Steuben, Schuyler, Seneca and surrounding areas for a period of ten years from the date this certificate of amendment is filed in the office of the Secretary of State, provided however, that before any day care center is established and opened, the written approval of the State Board of Social Welfare shall be obtained; this authority to operate day care centers shall not be extended or revived without the prior written approval of the State Board of Social Welfare.

6. The territory in which the operations of the corporation are to be principally conducted is Monroe County, Livingston County, Wayne County, Cayuga County, Ontario County, Yates County, Tompkins County, Tioga County, Chemung County, Steuben County, Schuyler County, Seneca County and surrounding areas.

7. The principal office of the corporation is to be located in the City of Rochester, County of Monroe, New York.

8. The corporation shall hereafter be a Type B corporation under section 201 of the Not-For-Profit Corporation Law and one defined by section 102 (a) (5) of this law.

9. The post office address to which the Secretary of State shall mail a copy of any notice required by law is 938 Clifford Avenue, Rochester, New York 14621.

10. The corporation is organized not for pecuniary profit nor shall it have any power to issue certificates of stock or declare dividends, and no part of its net earnings shall inure to the benefit of any member, director or individual. The balance, if any, of all money received by the corporation from its operations, after the payment in full of all debts and obligations of the corporation of whatsoever kind and nature, shall be used and distributed exclusively for community, charitable, scientific and educational purposes. In the event of the dissolution of the corporation or the winding up of its affairs, the corporation's property shall not be conveyed or distributed to any individual or organization created or operated for profit. It shall dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for community, charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under section 501 (c) (3) of the Internal Revenue Code or to such community organization or community organizations organized and operated exclusively for social welfare purposes as shall at the time qualify as an exempt community organization or organizations under section 501 (c) (4) of the Internal Revenue

Code (or the corresponding provisions of any future United States Revenue Law).

11. The number of directors of the corporation shall be not less than five (5) nor more than fifteen (15).

12. The original certificate of incorporation and the amendments prior to the date of this certificate had attached to them the approvals of a Justice of the Supreme Court and ~~with~~ the State Board of Social Welfare. ~~respect to the most recent amendment of the certificate the approval of the State Board of Social Welfare, prior to the time those certificates were filed with the Department of State.~~ Prior to delivery of this restated certificate of incorporation to the Department of State for filing, the approvals of a Justice of The Supreme Court and the State Board of Social Welfare will be annexed thereto.

13. This ~~certificate of amendment and~~ restated certificate of incorporation ~~were~~ was authorized by the vote of a majority of the members of the corporation entitled to vote*

*thereon and the number of votes in favor of this restated certificate were equal to or exceeded the required quorum.

14. All of the subscribers to this restated certificate of incorporation are of full age, are citizens of the United States and residents of the State of New York.

~~15. No approvals or consents are required in connection with the filing of this restated certificate of incorporation pursuant to section 805 of the Not For Profit Corporation Law.~~

In witness whereof the undersigned affirm that the statements made herein are true under penalties of perjury; and they have made, signed, acknowledged and filed this certificate in duplicate.

Dated: May 30 1975.

Yvette Salgado — J Roberto Burgos

Yvette Salgado
Chairman of the Board

Roberto Burgos
Secretary

The foregoing ~~Certificate of Amendment of the~~ Restated Certificate of Incorporation of Ibero-American Action League, Inc. is hereby approved.

DATED: August 6th, 1975.

Marshall E. Livingston

Justice of the Supreme Court of
the 7th Judicial District of the
State of New York.

MARSHALL E. LIVINGSTON
JUSTICE, SUPREME COURT

Plaintiff's Exhibit 17
Rivera Affidavit and Attachments

State of New York

State Board of Social Welfare

Albany

Know all Men by These Presents:

At a meeting of the State Board of Social Welfare held on the fifteenth *day of* July, 1975, *due inquiry and investigation having been made,* the Board approved the proposed restated certificate of incorporation of Ibero-American Action League, Inc., pursuant to Sections 804 and 805 of the Not-for-Profit Corporation Law of the State of New York.

In Witness Whereof, *the State Board of Social Welfare has caused these presents to be signed in accordance with the provisions of the statutes and its by-laws, and the official seal of the Board to be hereunto affixed, this* sixteenth *day of* July, *in the year one thousand nine hundred and* seventy-five.

Executive Director

Form BSW-303 (1/74)

Plaintiff's Exhibit 18
Dwyer Affidavit

COUNTY OF MONROE
NEW YORK SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.

Plaintiff,

vs.

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

INDEX NO. 8872/91
JUSTICE ANDREW SIRACUSE

New York State :
Monroe County : ss.:

BETTY DWYER, being sworn, deposes and states:

1. I am the Treasurer of the Gay Alliance of Genesee Valley, Inc.

2. On November 16, 1992, I went to the City Assessor's office to verify the tax status of the property owned by the Ibero-American Action League, Inc. at 958 Clifford Avenue.

3. The official in the Rochester City Assessor's office retrieved the computerized information about the tax status of the property located at 958 Clifford Avenue.

4. According to the retrieved computer information the official gave me, the property at 958 Clifford Avenue, owned by the Ibero-American Action League, has a property tax exemption.

5. According to the official, the property is coded "2513," which stands for a property tax exemption in the City of Rochester.

Plaintiff's Exhibit 18
Dwyer Affidavit

BETTY DWYER

Sworn to and subscribed before me
this 16th day of November 1992.

ELLEN M. YACKNIN
Notary Public, State of New York
Qualified in Monroe County
My Commission Expires August 31, 19 93

Ellen M. Yacknin

Plaintiff's Exhibit 19
Snow Affidavit

RECEIVED
NOV 23 1992

COUNTY OF MONROE
NEW YORK SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.

Plaintiff,

vs.

INDEX NO. 8872/91
JUSTICE ANDREW SIRACUSE

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

New York State :
Albany County : ss.:

STEVEN SNOW, being sworn, deposes and states:

1. I am the President of the Capital District Gay and Lesbian Community Council, Inc. [CDGLCC].

2. The CDGLCC is a not-for-profit organization that is organized for and committed to providing social, cultural and educational services to the gay and lesbian community.

3. Among its various functions and activities, the CDGLCC maintains a drug and alcohol free facility as a community center for gay and lesbian people; provides referrals for persons dealing with issues relating to their sexual orientation; offers ongoing programs of social and educational activities for gay and lesbian people; publishes a newsletter as a vehicle for gay and lesbian people to express themselves and to made aware of current activities and services; provide speakers to educate the public on gay and lesbian issues; and maintains a library on the subject of homosexuality and related subjects as well as an archive for materials relating to the development of the culture in the region.

4. The CDGLCC maintained Center acts as home base to over a dozen gay and lesbian organizations that advocate for gay lesbian rights, provide counseling and self help groups for the gay and lesbian community and provide educational speakers to the Albany community at large.

5. The CDGLCC operates out of a building it owns at 332 Hudson Avenue in Albany, New York.

Plaintiff's Exhibit 19
Snow Affidavit

6. The CDGLCC applied for and was granted tax exempt status as a charitable organization pursuant to N.Y. Real Property Tax Law §420-a.

Steven Snow
STEVEN SNOW

Sworn to and subscribed before me
this 18th day of November 1992.

Barbara Chandler
NOTARY PUBLIC

BARBARA A. CHANDLER
Notary Public, State of New York
No. 5001124
Qualified in Albany County
Commission Expires August 31, 1994

Plaintiff's Exhibit 20
By-Laws, Capital District Gay & Lesbian Com Council

CAPITAL DISTRICT GAY & LESBIAN COMMUNITY COUNCIL, INC.

Albany, New York

BYLAWS

ARTICLE 1: Name and Purposes

Section 1. Name: The name of the not-for-profit corporation is the "The Capital District Gay and Lesbian Community Council, Inc."

Section 2. Purposes: The Capital District Gay and Lesbian Community Council, Inc. is a social service, cultural, and educational organization serving the gay and lesbian community. Its outreach will include:

(a) maintaining a facility as a community center for gay and lesbian people of the Capital District;
(b) providing referral for persons dealing with issues relating to their sexual orientation;
(c) offering an ongoing program of social and educational activities for gay and lesbian people;
(d) publishing a newsletter as a vehicle for gay and lesbian people to express themselves and to be made aware of current activities and services;
(e) providing speakers to educate the public on gay and lesbian issues; and
(f) maintaining a library on the subject of homosexuality and related subjects.

ARTICLE 2 : Membership

Section 1. Qualifications: All persons of legal age who have indicated their sympathy with the purposes of the Council and who have made a payment or payments at least equal to the applicable annual dues shall be members of the Council.

Section 2. Dues: The yearly dues can be modified by a vote at a membership meeting if notice of a proposed change was given at the preceding membership meeting and in the preceding newsletter.

Plaintiff's Exhibit 20
By-Laws, Capital District Gay & Lesbian Comm. Council

Section 3. Voting: Members acquire the right to vote on Council business thirty days after the commencement of their memberships.

Section 4. Status: Eligibility to vote shall be determined by the membership committee.

ARTICLE 3: Meetings

Section 1. Annual Meeting: The annual meeting of the Council membership will be held in January at the time set by the board of directors. It will be held at the Community Center.

Section 2. Regular Meetings: A regular meeting of the Council membership shall be scheduled quarterly, except January, and held in the months of April, July, and October at a time set by the board of directors. It shall be scheduled to be held at the Community Center.

Section 3. Special Meetings: Special meetings may be called by the President or at the request of ten members in good standing. The time of all special membership meetings shall be set forth as provided in ARTICLE 3 Section 4 Notices.

Section 4. Notices: The time of all membership meetings shall be set forth in the preceding issue of the newsletter.

Section 5. Quorum: Twenty voting members of the Council shall constitute a quorum.

ARTICLE 4: Directors

Section 1. Board of Directors: The executive powers of the Council shall be vested in and exercised by the board of directors, consisting of the four officers and the eight elected committee chairs. These chairs head the following committees: Community Center Committee, Publications Committee, Building Maintenance and Development Committee, Membership Committee, Networking Committee, Program Committee, Volunteer Committee and the Library Committee. All directors must posses the qualifications as set forth in ARTICLE 4 Section 2 of these bylaws.

Section 2. Qualifications: Only voting members as defined in ARTICLE 2: Section 3 of these bylaws may be a director. Any member as defined in ARTICLE 2: Section 1. of these bylaws at the time of their election or appointment shall be deemed qualified for election or appointment

Plaintiff's Exhibit 20
By-Laws, Capital District Gay & Lesbian Comm. Council

provided however that the term as set forth in ARTICLE 4: Section 3 of any person so elected or appointed shall not commence until they become a voting member.

Section3. Election: The directors of the Council shall be elected at the annual meeting of the membership, upon nomination as provided in ARTICLE 7 of these bylaws.

Section 4. Terms: All terms shall be for one year and shall commence the first day of February following the annual meeting at which the elections take place.

Section 5. Vacancies: All vacancies shall be filled through appointment by the remaining members of the board of directors, subject, however, to disaffirmance and substitution by the membership at its next regular meeting.

Section 6. Removal: A director may be removed from office for cause by a three-fourths vote of the then directors subject, however, to disaffirmance by the membership at its next regular meeting. The cause for such removal shall be stated in the resolution of removal, and a copy of the proposed resolution shall have been served upon the person to be removed at least one week before the meeting at which it shall be considered.

Section 7. Meetings: Meetings of the board of directors shall be held once per month, at a time set by the president. Special meetings may be called at the request of one-third of the then directors, upon three days notice to all the other directors.

Section 8. Quorum: One-third of the then directors shall constitute a quorum for the transaction of business.

ARTICLE 5: Officers

Section 1. Officers: The officers of the Council shall be a president, an administrative vice president, a secretary, and a treasurer.

Section 2. President: The president is the chief executive officer of the Council. The president presides at all meetings of the membership and the board of directors. The president shall be an ex-officio member of all committees.

Section 3. Administrative Vice President: The administrative vice president is the chair of the finance committee; reconciles bank statements and acts as intermediary between all committees and the finance committee. Further duties may be assigned by the president. In the absence of the president, the administrative vice president performs the duties of the president.

Section 4. Secretary: The secretary shall take minutes at each meeting of the membership and the board of directors and shall report thereon at the next meeting. The secretary shall also be responsible for answering correspondence; attesting to documents requiring legal execution and making deposits to the operating account.

Section 5. Treasurer: The treasurer shall be responsible for all financial records and payment of bills. The treasurer shall provide financial reports for the use of the finance committee, the board of directors, the Council membership, and governmental authorities.

ARTICLE 6. Committees

Section 1. Standing Committees: The standing committees of the Council shall be those specified in these bylaws and such others as the membership or board of directors may establish from time to time.

Section 2. Ad Hoc Committees: The President may create from time to time such ad hoc committees as may be deemed advisable.

Section 3. Finance Committee: The finance committee shall be chaired by the administrative vice president. The treasurer shall be a member. The chair through appointment, and removal with the concurrence of the treasurer, shall ensure that there are always at least five active members. Subject to approval by the membership and board of directors, the committee shall be responsible for coordinating the Council's fund raising, budgeting, auditing, and related financial activities.

Section 4. Program Committee: The program committee is responsible for developing and holding social affairs and special programs.

Section 5. Community Center Committee: The community center committee is responsible for recruiting, training, and supervising coffeehouse staffers and for purchasing and monitoring the use of coffeehouse supplies. The committee is responsible for scheduling the use of the community center.

Section 6. Publications Committee: The Publications Committee is responsible for producing and distributing the newsletter and other Council publications.

Section 7. Membership Committee: The Membership Committee is responsible for promoting membership growth and retention and for maintaining membership records.

Section 8. Networking Committee: The Networking Committee is responsible for suggesting areas of common concern with other area groups and actively establishing forums through which the Council works with area groups to address these concerns. The Networking Committee is also responsible for developing and maintaining a speakers bureau.

Section 9. Building Development and Maintenance Committee: The building development and maintenance committee studies ways of making the community center and its grounds more useful and attractive and is responsible for the routine maintenance of the physical plant, including cleaning. This committee is also responsible for repairs and renovations of all or part of the physical plant. After having secured all necessary approvals, the committee implements the development plans.

Section 10. Library Committee: The Library Committee administers the library and works for its improvement.

Section 11. Volunteer Committee: The Volunteer Committee is responsible for the recruitment of volunteers to assist on committees or the operations of the Council in general. This committee is also responsible for insuring that contributions of volunteers is acknowledged and formal appreciation is extended.

ARTICLE 7: Nominations and Elections

Section 1. Nominating Committee: The nominating committee shall consist of four members of the Council. They shall be elected by the membership at its October regular meeting. The nominating committee will present two nominees for each board position. The nominating committee shall post the names of its nominees at the community center at least one week prior to the annual meeting and arrange for the names of nominees to be published in the January issue of COMMUNITY.

Section 2. Elections: At the annual meeting of the membership the nominating committee slate shall be placed in nomination. Nominations from the floor may then be made. After all nominations have been received and assurances have been given that any nomination from the floor is agreed to by the nominee, the elections shall proceed. For any contested position, the election shall be by written ballot.

ARTICLE 8: Amendments

Section 1. Notice: Notice of intention to propose bylaw amendments must be published in the newsletter prior to the meeting at which the vote is to be taken.

Section 2. Successive Votes: These bylaws may be amended by two-thirds vote of the members of the Council present and voting at an annual or regular meeting of the membership at which a quorum is present, followed by identical action taken at the next duly-constituted membership meeting .

Plaintiff's Exhibit 20
By-Laws, Capital District Gay & Lesbian Comm. Council

Capital District Gay and Lesbian Community Council, Inc.
332 Hudson Avenue
Albany, New York 12210

November 16, 1992

Ellen M. Yacknin
Greater upstate Law Project
87 N. Clinton Avenue
Rochester, New York 14604-1478

Dear Ellen:

I am faxing the By-Laws to you now. I will call Keith St.John this evening and try to get together with him to notorize the affidavit tonight. I will have to modify it as it does not have the correct corporate name. It may be difficult because I also run a support group this evening.

Regarding the incorporation papers, etc. I looked in the files and the safe last evening and was unable to find either. I can only assume that they are in the safety deposit box at the bank. This is very difficult for me to get to, as it is located downtown from my office and parking is extremely difficult. I will try to get there tomorrow however.

If I am able to get with Keith this evening, I'll also try to come into the office earlier enough tomorrow morning to fax it to you.

My appology for not being able to get all of this to you now, but I will do the best I can. If you would like to call me I will be at home or at the Center. My group is 7:30 to 9:00 pm.

Sincerely,

Steve Snow

Steve Snow
President

Notice of Defendant's Cross-Motion
November 12, 1992

STATE OF NEW YORK
SUPREME COURT COUNTY OF MONROE

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

v.

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

NOTICE OF
CROSS-MOTION

Index No. 8872/91

PLEASE TAKE NOTICE that the defendant City Assessor cross-moves for summary judgment declaring that the plaintiff's real property at 179-183 Atlantic Avenue is not entitled to a tax exemption under section 420-a of the Real Property Tax Law, upon the annexed affidavit of Paul H. Jacobs, sworn to November 12, 1992. The cross-motion shall be returnable before the Hon. Andrew V. Siracuse, J.S.C., at the Hall of Justice, Rochester, New York, at 10 a.m. on November 19, 1992.

Dated: November 12, 1992

LOUIS N. KASH, Corporation Counsel
Attorney for Defendant
City of Rochester
400A City Hall, 30 Church Street
Rochester, New York 14614

SUSAN L. HAUSER, Municipal Attorney
Telephone: (716) 428-6764

TO: ELLEN M. YACKNIN, Esq.
Attorney for Plaintiff
80 Highland Avenue
Rochester, New York 14620

STATE OF NEW YORK
SUPREME COURT COUNTY OF MONROE

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

v.

AFFIDAVIT

Index No. 8872/91

CITY ASSESSOR,
CITY OF ROCHESTER, NEW YORK,

Defendant.

PAUL H. JACOBS, being duly sworn, deposes and says:

1. I am the City Assessor of the City of Rochester, and the defendant in this action. I make this affidavit in opposition to the plaintiff's motion for summary judgment on its complaint, and in support of my cross-motion for summary judgment declaring that the plaintiff's property at 179-183 Atlantic Avenue is not entitled to tax exemption.

2. I have been City Assessor since 1982. Before that, I was Deputy City Assessor since 1980. One of my responsibilities under state law, as City Assessor, is to review applications submitted to me by property owners seeking exemption from taxation. I review such applications and rule on them based on my and my staff's review of the facts relating to the property and the property owner, and in consultation with the Corporation Counsel and his staff regarding legal questions.

3. In January, 1991, an application for a tax exemption was submitted to my office by the Gay Alliance of the Genesee Valley, Inc., with respect to property located at 179-183 Atlantic Avenue. The application sought an exemption under section 420-a of the Real Property Tax Law, in the category "educational" (Petition Exhibit D).

4. I reviewed the application myself, and consulted with Susan L. Hauser, Municipal Attorney, in the office of the Corporation Counsel, about whether the Gay Alliance qualified as an "educational" organization under section 420-a. On February 26, 1991, I received a memorandum from Ms. Hauser, stating that in her opinion the Gay Alliance did not qualify as "educational" (Petition Exhibit E). Based on Ms. Hauser's opinion, and my own review of the documents relating to the application, I denied the application. That decision was communicated to the Gay Alliance first by telephone and then in writing by Thomas G. Huonker, Deputy City Assessor (Petition Exhibit E).

5. On March 22, 1991, our office received a Complaint on Real Property Assessment to the Board of Assessment Review regarding this property (Petition Exhibit F). The complaint asked the Board of Assessment Review to grant an exemption for the property. The attachments to the complaint indicated that the Gay Alliance now was claiming to qualify, under section 420-a, not only as "educational" but also as "charitable" and for the "moral or mental improvement of men, women or children".

6. A hearing was held on the complaint by the Board of Assessment Review on March 26, 1991. At the hearing, Deputy Assessor Thomas Huonker from my office was present, as well as Susan L. Hauser, Municipal Attorney.

Ms. Hauser provided the Board with a legal memorandum regarding the complaint (Motion Exhibit 10).

7. The Board's decision was to deny the exemption request. On April 19, 1991, my office issued a notice to the Gay Alliance notifying them of the Board's decision (Petition Exhibit H). While the essential substance of the notice was accurate, the notice did inaccurately state that the Gay Alliance had asked the Board to increase its assessment from $50,000 to $72,500. (The Gay Alliance had on its application stated that the property was worth $72,500; the Board, however, left the assessment at $50,000.)

8. My decision to deny the Gay Alliance's request for an exemption in March, 1991, was based on my conclusion that the organization was not "educational", because it did not offer any kind of traditional classes or instruction. At that point, I had not evaluated whether the organization might qualify for an exemption as "charitable" or for the "moral or mental improvement of men, women or children" because the application was limited to the category "educational".

9. I definitely did not base my decision to deny the request for the exemption on the fact that the Gay Alliance is an organization comprising gay people and promoting the interests of gay people. My decision was based solely on my interpretation of section 420-a and on the legal advice I had received from the Corporation Counsel's office.

10. In fact, the City of Rochester has a specific policy prohibiting City staff and officials from discriminating in any manner in the

administration of the programs under their jurisdiction on the basis of "age, race, creed, color, national origin, sex, sexual orientation, disability or marital status". This policy was set forth in a "Resolution Prohibiting Discrimination", enacted as Resolution No. 83-58, on December 27, 1983 (attached as Exhibit A).

11. It is true that among the many organizations that presently have tax-exempt status on the City's assessment roll are the Group 14621 Community Association, the Regional Council on Aging, Inc., the 19th Ward Community Association, and the YWCA. The two community groups, the Group 14621 Community Association and the 19th Ward Community Association, were granted exemption because they demonstrated that they received government grants to administer certain programs targeted to low-income persons and families within those neighborhoods. On that basis, we found them to be "charitable" organizations. The Regional Council on Aging, Inc., has a tax exemption on its building at 79 N. Clinton Avenue because its application demonstrated that it received over $1 million a year in government grants for its programs targeted at various segments of the elderly population in Monroe County and the surrounding area. On that basis, we found them to be a "charitable" organization. The YWCA has long had exempt status, as an organization for the "moral or mental improvement of men, women or children".

12. In recent years, we have denied tax exemptions to a number of property owners other than the Gay Alliance, among them the Rochester Recreation Club for the Deaf, the Presbyterian Residence Center, the Masonic Temple, and the University Club. There have also been instances where a

property owner has discussed informally with me or with my staff the possibility of obtaining a tax exemption. If we indicate that the property will not qualify for exemption, the property owner frequently does not even bother to submit a formal application.

PAUL H. JACOBS

Sworn to before me this
12 day of November, 1992.

Thomas G. Huonker
Notary Public

THOMAS G. HUONKER
Notary Public in the State of New York
MONROE COUNTY #4641894
Commission Expires Jan. 31, 1994

Exhibit A to Jacobs Affidavit
City Council Resolution, December 27, 1983

Section 5. The City Manager shall also implement [a procedure] procedures to insure the swift and thorough investigation of complaints of discrimination based on age, race, creed, color, national origin, sex, sexual orientation or marital status, as specified in this resolution. Particular effort shall be made to conduct any such investigations with due regard for confidentiality and privacy.

Section [4] 6. This resolution shall take effect immediately.

Councilman Lindley moved to further amend Int. No. 545, as amended, by inserting the word "disability" after the words "sexual orientation," in Sections 1,2,3,4 and 5.

The motion was seconded by Councilman Erb.

The motion was adopted unanimously.

Councilman Lindley moved to further amend Int. No. 545, as amended, by changing the periods in Sections 1 and 2 to commas and adding the words, "except where explicitly permitted by law.", to both sections.

The motion was seconded by Councilman Haney.

The motion was adopted unanimously.

Councilman Erb moved to further amend Int. No. 545, as amended by deleting Section 3.

The motion was seconded by Vice Mayor Curran.

The motion was defeated by the following vote:

Ayes - Mayor Thomas P. Ryan, Jr., Vice Mayor Curran, Councilmembers Erb, Scott - 4.

Nays - Councilmembers Haney, Hensler, King, Lindley - 4.

Int. No. 545, as amended, was then adopted by the following vote:

Ayes - Mayor Thomas P. Ryan Jr., Councilmembers Erb, Haney, Hensler, King, Lindley, Scott - 7.

Nays - Vice Mayor Curran - 1.

Resolution No. 83-58 (Int. No. 545, as amended) reads in its entirety as follows:

*

Resolution No. 83-58
(Int. No. 545, As Amended)

Resolution Prohibiting Discrimination

BE IT RESOLVED, by the Common Council of the City of Rochester as follows:

Section 1. No City agency or department shall discriminate on the basis of age, race, creed, color, national origin, sex, sexual orientation, disability or marital status against any individual in the provision of any benefits, programs or services by such City agency or department, except where explicitly permitted by law.

Section 2. All City agencies and departments shall prohibit discrimination based on age, race, creed, color, national origin, sex, sexual orientation, disability or marital status in any matter pertaining to employment by the City including, but not limited to, hiring, job appointment, promotion, tenure, recruitment and compensation, except where explicitly permitted by law.

Exhibit A to Jacobs Affidavit
City Council Resolution, December 27, 1983

Section 3. The City shall not enter into an agreement with any person, firm or corporation for the performance of any services or programs on behalf of the City if said person, firm or corporation discriminates on the basis of age, race, creed, color, national origin, sex, sexual orientation, disability or marital status in the performance of such services or programs or employment for the performance of such services or programs.

Section 4. The City Manager is hereby directed to promulgate clear and consistent guidelines prohibiting discrimination based on age, race, creed, color, national origin, sex, sexual orientation, disability or marital status in order to maintain an environment where only job-related criteria are used to assess employees or prospective employees of the City.

Section 5. The City Manager shall also implement procedures to insure the swift and thorough investigation of complaints of discrimination based on age, race, creed, color, national origin, sex, sexual orientation, disability or marital status, as specified in this resolution. Particular effort shall be made to conduct any such investigations with due regard for confidentiality and privacy.

Section 6. This resolution shall take effect immediately.

Mayor Ryan declared a five-minute recess.

Mayor Ryan called the meeting back to order and Council returned to the Regular Order of Business.

COMMUNICATIONS FROM THE MAYOR, MANAGER, CORPORATE OFFICERS AND OTHERS.

The following communications are hereby directed to be received and filed:

Certificate of the Director of Finance of funds available for ordinances about to be introduced. 104-7
City Manager submits Auction Sales for January 29, 1984. 105-7
City Manager submits Cancellation of Real Estate. 106-7
Director of Finance submits City of Rochester Annual Financial Report - Year Ended June 30, 1983. 107-7

PRESENTATION AND REFERENCE OF PETITIONS AND REMONSTRANCES.

By Councilman King - Petition from Northeast Action Committee regarding traffic light at the corner of Hudson Avenue and Frederick Park/St. Jacobs Street - 4908.

Received, filed and referred to the City Manager and the Superintendent of Schools.

PUBLIC HEARINGS.

Pursuant to law, public hearings were had on the following matters:

Authorizing Changes In The Pavement Width At The Intersections Of Scottsville Road And Devon Road, And Scottsville Road And Winbourne Road. Int. No. 524. No speakers.

Abandonment Of Claremont Park. Int. No. 526. No speakers.

Dedication Of Parcel For Street Purposes At The Corner Of Portland Avenue And Norton Street. Int. No. 527. No speakers.

Abandonment Of A Portion Of Priem Street Right-Of-Way. Int. No. 528. No speakers.

Changing The Zoning Classification Of 19 Straub Street From R-2 (Two-Family) Residential to C-2 (Community) Commercial. Int. No. 532. No speakers.

STATE OF NEW YORK
SUPREME COURT COUNTY OF MONROE

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Plaintiff,

ANSWER

v.

Index No. 8872/91

CITY ASSESSOR, CITY OF ROCHESTER,
NEW YORK,

Defendant.

The defendant City Assessor, by his attorney Louis N. Kash, Corporation Counsel, Susan L. Hauser, Municipal Attorney, does answer the complaint herein (entitled Petition) as follows:

1. The defendant admits the allegations in paragraphs 3, 6, 7, 8, 9, 14, 15, 16, 17, 18, 20, 23, 25, 27, 29, 34, and 36 of the complaint. With respect to paragraph 4, the defendant admits that the defendant City Assessor is the official who reviews and decides Rochester property owners' applications for property tax exemptions pursuant to New York Real Property Tax Law sec. 420-a.

2. The defendant denies the allegations in paragraphs 1, 19, 21, 24, 26, 30, 31, 33, 35, 37, and 38 of the complaint.

3. The defendant lacks knowledge or information sufficient to form a belief as to the truth of the allegations in paragraphs 2, 5, 10, 11, 12, 13, and 22 of the complaint.

4. The defendant specifically denies that the plaintiff meets the tests of "educational", "charitable", or "moral or mental improvement of men, women, or children" under section 420-a of the Real Property Tax Law (RPTL).

AS ITS FIRST DEFENSE, DEFENDANT ALLEGES:

5. The plaintiff, like any other property owner claiming exemption from taxation, had an obligation to submit to the City Assessor a properly completed exemption application, on a form prescribed by the State Board of Equalization and Assessment (9 NYCRR 190-1.4(c)).

6. In fact, the plaintiff did, on January 28, 1991, submit to the City Assessor a properly completed application for an exemption from taxation as an "educational" organization (Ex. D to Complaint). On its application form, the plaintiff clearly checked only the category "educational" and did not check the categories "charitable" or "moral or mental improvement of men, women, or children".

7. The application was denied by the defendant Assessor on the sole ground that the plaintiff did not qualify as an "educational" organization under section 420-a of the Real Property Tax Law (RPTL).

8. When the plaintiff appealed to the Board of Assessment Review, it was already too late for the plaintiff to add additional grounds to its request for a tax exemption, i.e., the grounds of "charitable" and "moral and mental improvement".

9. At this stage of judicial review, it is too late for the plaintiff to add additional grounds to its request for a tax exemption, i.e., the grounds of "charitable" and "moral and mental improvement".

10. The issues of whether the plaintiff qualifies as a "charitable" organization or an organization for the "moral or mental improvement of men, women, or children" are not ripe for judicial declaration because they have not yet been presented to the City Assessor for his review and decision. The sole issue before this court at this point is whether the plaintiff qualifies as an "educational" organization under RPTL 420-a, and whether the plaintiff's use of its property qualifies as an "educational" use under RPTL 420-a.

AS ITS SECOND DEFENSE, DEFENDANT ALLEGES:

11. In its second cause of action, the plaintiff claims that the defendant's failure to grant it a tax exemption deprives it of equal protection of the laws in contravention of the 14th Amendment to the United States Constitution and Article 1, Section 11 of the New York Constitution.

12. This "equal protection" argument does not state a cause of action upon which relief can be granted in this case.

13. The action complained of by the plaintiff--the City Assessor's denial of a tax exemption--is not a permissive action on the part of the Assessor, in the sense required to raise an equal protection claim. The Assessor is bound to follow the categories and standards provided by the

Real Property Tax Law in granting and denying applications for exemption; he is not free to develop his own categories or standards for exemption. The Assessor cannot be held accountable for the exemption categories and standards mandated by state law.

14. If the plaintiff's claim is that other organizations have properly received tax exemptions from the City Assessor, and that the plaintiff is similar to those organization in that it also meets the tests of the relevant provisions of the Real Property Tax Law, then the plaintiff's claim is simply that it meets the tests of the Real Property Tax Law and is entitled to an exemption. The Assessor's treatment of other organizations is irrelevant to that question, and neither advances nor defeats the plaintiff's position. The plaintiff's claim to an exemption must stand or fall on its own merits, not the merits of other exemptions.

15. If the plaintiff's claim is that other organizations have improperly received tax exemptions from the City Assessor, i.e., that organizations which do not meet the tests of any provisions of the Real Property Tax Law have nevertheless been granted tax exemptions, and that the plaintiff is similar to those organizations, that claim is not sufficient to entitle the plaintiff to a tax exemption. Any person with proper standing could, of course, bring a taxpayer's action pursuant to section 51 of the General Municipal Law to challenge any exemptions improperly granted to other taxpayers. The relief in that type of action would be the removal of the exemptions improperly granted. But a showing of exemptions improperly granted to others would never be sufficient to entitle the plaintiff to an

exemption to which it was not entitled by the provisions of the Real Property Tax Law.

16. The specific exemption cited by the plaintiff in its second cause of action is the exemption granted in 1990 to the Group 14621 Community Association. That organization was granted an exemption as a "charitable" organization. Since the plaintiff's application was for exemption as an "educational" organization, the plaintiff's case is unrelated to the Group 14621 case.

17. For these reasons, plaintiff's second cause of action fails to state a cause of action.

WHEREFORE, the defendant asks the court for judgment dismissing the complaint, and for a declaration that the plaintiff's real property at 179-183 Atlantic Avenue is not entitled to an exemption from taxation pursuant to section 420-a of the Real Property Tax Law, along with the costs of this action and such other and further relief as the court deems just and proper.

Dated: November 12, 1991

LOUIS N. KASH, Corporation Counsel
Attorney for Defendant
400A City Hall, 30 Church Street
Rochester, New York 14614

SUSAN L. HAUSER, Municipal Attorney
Telephone: (716) 428-6764

TO: ELLEN YACKNIN, Esq.
Attorney for Plaintiff
80 Highland Avenue
Rochester, New York 14620

STATE OF NEW YORK)
COUNTY OF MONROE) SS:
CITY OF ROCHESTER)

VERIFICATION

SUSAN L. HAUSER, being duly sworn, deposes and says that she is a Municipal Attorney in the office of the Corporation Counsel of the City of Rochester, representing the defendant herein, that she is acquainted with the facts of this action, that she has read the foregoing answer and knows the contents thereof, and that the same is true to her knowledge, except as to matters therein alleged on information and belief, and as to those matters she believes them to be true.

Susan L Hauser
SUSAN L. HAUSER

Sworn to before me this 12th

day of November, 1991.

GERALDINE SC[illegible]
Notary Public in the State of [illegible]
MONROE [illegible]
C[illegible] 11/30/92

Stipulation
October 23, 1991

COUNTY OF MONROE
NEW YORK STATE SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Petitioner,

For a Judgment Pursuant to Article
78 of the CPLR,

vs. INDEX NO. 8872/91

BUREAU OF ASSESSMENT,
CITY OF ROCHESTER, NEW YORK,

Respondent.

STIPULATION

1. The parties to this action, brought as a special proceeding pursuant to Article 78 of the CPLR, agree that it shall be converted to a declaratory judgment action.

2. The caption of the action shall be: GAY ALLIANCE OF GENESEE VALLEY, INC., Plaintiff, vs. CITY ASSESSOR, CITY OF ROCHESTER, NEW YORK, Defendant.

3. The petition served and filed in this action shall be deemed to be the complaint, which shall be construed as may be necessary to conform to the procedural requirements for a declaratory judgment action. Defendant shall waive all defenses directly or indirectly related to the failure of the petition to conform to the procedural requirements of a complaint for declaratory judgment.

4. The defendant shall have twenty days from the execution of this stipulation by both parties to serve an answer to the complaint.

5. The exhibits attached to the complaint may be incorporated by reference in any subsequent pleadings submitted by the parties.

6. This Stipulation shall not preclude the Court from converting this action to a special proceeding pursuant to Article 78 of the CPLR should it deem it [illegible] to do so pursuant to CPLR §103.

GAY ALLIANCE OF GENESEE VALLEY, INC.

Date: 10/22/91 By: Ellen M. Yacknin
ELLEN M. YACKNIN, ESQ.
SUSAN SILVERSTEIN, ESQ.
Attorneys for Petitioner
80 Highland Avenue
Rochester, NY 14620
day: 454-6500/325-2520

CITY OF ROCHESTER

Date: Oct. 23, 1991 By: Susan L Hauser
SUSAN HAUSER, MUNICIPAL ATTORNEY
LOUIS N. KASH, CORPORATION COUNSEL
Attorneys for Respondent
City of Rochester
400-A City Hall, 30 Church Street
Rochester, NY 14614

COUNTY OF MONROE
NEW YORK STATE SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Petitioner,

For a Judgment Pursuant to Article
78 of the CPLR,

vs.

BUREAU OF ASSESSMENT,
CITY OF ROCHESTER, NEW YORK,

Respondent.

INDEX NO.
8872/91

NOTICE OF PETITION

PLEASE TAKE NOTICE that on the petition of the Gay Alliance of Genesee Valley, Inc., verified on the 23rd day of August 1991, an application will be made at an IAS term of this court to be held at the Hall of Justice, Rochester, New York on the 24th ~~23rd~~ day of Oct, 1991, at 10:00 AM or as soon thereafter as counsel can be heard, for a judgment pursuant to Article 78 of the Civil Practice Law and Rules granting the relief demanded in the petition.

PLEASE TAKE FURTHER NOTICE that a verified answer and supporting affidavits, if any, must be served at least 5 days before the date of the hearing, and that pursuant to Section 7804 of the Civil Practice Law and Rules, respondent is directed to file with the clerk of the court respondent's answer and answering affidavits, if any, together with a certified transcript of the record and exhibits taken at the hearing before the Board of

Assessment Review, together with the entire file of the hearing including the recommendation of the Board of Review.

Dated: August 23, 1991
Rochester, New York

ELLEN M. YACKNIN, ESQ.
80 Highland Avenue
Rochester, New York 14620
(716) 256-0508

Attorney for Petitioner

Petition
August 23, 1991

COUNTY OF MONROE
NEW YORK STATE SUPREME COURT

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Petitioner,

For a Judgment Pursuant to Article
78 of the CPLR,

vs. INDEX NO.

BUREAU OF ASSESSMENT,
CITY OF ROCHESTER, NEW YORK,

Respondent.

VERIFIED PETITION FOR RELIEF PURSUANT TO ARTICLE 78 OF THE CPLR

Petitioner Gay Alliance of Genesee Valley, by its attorney, Ellen M. Yacknin, respectfully alleges as follows:

PRELIMINARY STATEMENT

1. This is a proceeding pursuant to Article 78 of the Civil Practice Law and Rules seeking to reverse the decision of the Bureau of Assessment of the City of Rochester to deny tax exempt status to the Community Center owned by petitioner, the Gay Alliance of Genesee Valley, Inc. [GAGV], at 179-183 Atlantic Avenue, Rochester, New York. As a building owned by a not-for-profit corporation which is organized for charitable and educational purposes, as well as to promote the moral or mental improvement of men, women, or children, and which is used for no purpose other than to advance these goals, GAGV's Community Center

is entitled to property tax exempt status under NY Real Property Tax Law §420-a.

PARTIES

2. Petitioner, the Gay Alliance of Genesee Valley, Inc. [GAGV], is a membership organization located in Rochester, New York, which is incorporated as a not-for-profit corporation pursuant to Section 216 of the Education Law and Section 404(d) of the Not-for-Profit Law.

3. Respondent, the Bureau of Assessment, City of Rochester, is a department of the City of Rochester, New York which, inter alia, reviews and decides Rochester property owners' applications for property tax exemptions pursuant to NY Real Property Tax Law §420-a.

VENUE

4. Pursuant to CPLR §506(b), the venue for this proceeding is Monroe County because all the material events being challenged in this action took place in Monroe County, and the decision being challenged was made in Monroe County.

FACTS

5. Petitioner, the Gay Alliance of Genesee Valley, Inc., is a membership organization comprised of individuals and interest groups who work in various ways, on a volunteer basis, to promote the eradication of homophobia in the Rochester area community and

to education the general public about homosexuality and other related issues.

6. Petitioner was incorporated as a not-for profit corporation pursuant to Section 216 of the NY Education Law and Section 404(d) of the NY Not-for-Profit Corporation Law on December 14, 1973. See GAGV Certificate of Incorporation, Exhibit A.

7. Petitioner was granted federal tax exempt status pursuant to US Internal Revenue Code §501(c)(3) on November 19, 1981. See Exhibit B.

8. Among petitioner's primary goals and purposes are the following:

- To research the potential for gay liberation;
- To secure and to maintain for persons of homosexual orientation, the same rights of life, liberty and the pursuit of happiness as proclaimed in the Declaration of Independence and guaranteed by the Constitution;
- To improve constantly the quality of life for persons of homosexual orientation and all other peoples through education;
- To provide a place for community and conference for all those who recognize the imperative of gay liberation and human liberation;
- To educate and advise members of the public of their civil rights by means of conference, publications, lectures, newspapers, radio, television and any other form of communication.

Exhibit A, pp. 3-4.

9. In furtherance of its purposes and goals, petitioner and its members carry out a wide range of activities. Some of these activities are described in the Affidavit of GAGV President, Claire Parker, ¶¶ 7 - 22, dated March 22, 1991, a copy of which is

attached as Exhibit C. (The original affidavit was attached to petitioner's Complaint on Real Property Assessment" which was submitted to the Board of Assessment Review, City of Rochester on March 22, 1991.)

10. In March 1990, the GAGV purchased the building located at 179-183 Atlantic Avenue, Rochester, New York 14607 to use as a Community Center and base for all its activities.

11. Petitioner performs no activity at all, nor is any activity performed in or out of the Center, which is not related to the furtherance of petitioner's purposes and goals. See Exhibit C, ¶¶ 21 - 22.

12. Petitioner does not perform any commercial function at all, nor is any commercial function performed out of the Center. See Exhibit C, ¶ 19.

13. No pecuniary profit inures to the benefit of any of petitioner's employees, officers, or members.

14. On January 28, 1991, petitioner submitted an application to the Assessor for Rochester, New York for a property tax exemption for its Center. See Exhibit D.

15. In a letter dated March 8, 1991, Deputy City Assessor Thomas G. Huonker advised petitioner that petitioner's request for a property tax exemption for its Center was denied because, according to the letter, petitioner "is not an educational organization." See Exhibit E.

16. On March 22, 1991, petitioner filed an appeal Complaint with the Board of Assessment Review for the City of Rochester from

the City Assessor's denial of its request for a property tax exemption. See Exhibit F.

17. On March 26, 1991, petitioner appeared at a hearing before the Board of Assessment Review for the City of Rochester to present its appeal.

18. At the request of the Board of Assessment Review, petitioner submitted additional documents for the Board's review on March 29, 1991, including its Certificate of Incorporation (Exhibit A), its Internal Revenue Service Tax Exemption Letter (Exhibit B), and its 1989 federal tax return (Exhibit G).

19. On or about April 30, 1991, petitioner received a Notice from the 1991 Board of Assessment Review indicating that petitioner's Complaint requesting to have its property's assessment increased from $50,000 to $72,000 pursuant to NY Real Property Tax Law §525 was denied. see Exhibit H.

20. The Notice received from the 1991 Board of Assessment Review did not refer in any way to petitioner's Complaint regarding the denial of its request for a tax exemption for its Center.

21. Petitioner has never applied for an increase in its property's assessment from $50,000 to $72,000, nor has it ever asked for any action to be taken pursuant to NY Real Property Tax Law §525.

22. Accordingly, petitioner assumed that the Notice it received was simply a mistake, and that a decision on its Complaint regarding the denial of its application for a property tax exemption would be forthcoming.

23. On August 21, 1991, petitioner's attorney spoke to respondent's attorney, Susan Hauser, to explain that no decision on petitioner's Complaint had yet been received, and to ask when a decision would be sent out.

24. Respondent's attorney stated that the Notice sent to petitoner at the end of April 1991 was in error, and that an explanatory Notice would be sent to petitioner.

25. Respondent's attorney also told petitioner's attorney that the decision of the Board of Assessment Review had been made, and that its decision was to deny petitioner's Complaint regarding the denial of its application for a tax exemption for its Community Center.

26. As of this date, no written decision or notice regarding petitioner's appeal from the denial of its application for property tax exempt status has ever received by petitioner.

27. Under these circumstances, any further administrative action would be futile.

FIRST CAUSE OF ACTION

28. Petitioner reasserts the allegations in paragraphs 5 to 27.

29. NY Real Property Tax Law §420-a mandates that:

> real property owned by a corporation ... organized or conducted exclusively for ... charitable, ... educational, or moral or mental improvement of men, women or children purposes, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes ... shall be exempt from taxation as provided in this section.

30. As an corporation organized to promote the civil and constitutional rights of persons of homosexual orientation, to promote the eradication of discrimination and homophobia in the Rochester area community and to educate the general public about homosexuality and related issues, as more fully described in Exhibits A and B, petitioner is a corporation organized and conducted exclusively for one or more charitable, educational, and moral or mental improvement of men, women or children purposes, and that its property is used exclusively to carry out these purposes. See, e.g., Symphony Space, Inc. v. Tishelman, 60 N.Y. 2d 33, 37 (1973).

31. Accordingly, pursuant to New York Real Property Tax Law §420-a, petitioner's property is entitled to tax exempt status.

SECOND CAUSE OF ACTION

32. Petitioner reasserts the allegations in paragraphs 5 to 27 of this petition.

33. Upon information and belief, other organizations in the City of Rochester whose purposes and functions are similar to those of petitioner own property which has been accorded tax-exempt status by respondent.

34. For example, the organization known as Group 14621 Community Association, Inc. owns a building at 1171 N. Clinton Avenue, in Rochester, New York, which was granted tax exempt status in 1990.

35. According to court documents prepared in May 1990, the purpose for which Group 14621 Community Association, Inc. is organized is:

> to promote social welfare by lessening the burdens of government, providing relief to the poor, distressed or underprivileged and promote social welfare thereby as well as through lessening neighborhood tension, eliminating prejudice and discrimination, defending human and civil rights, and combating community deterioration. (Emphasis added.)

Exhibit I., ¶ Fifth.

36. Similarly, as described above in paragraph ¶ 8, petitioner is organized, inter alia, to "eliminat[e] prejudice and discrimination" and to "defend[] human and civil rights."

37. There is no rational basis for respondent's refusal to grant a property tax exemption status to the Center owned by petitioner while granting tax exempt status to property owned by organizations which are similar to petitioner, whose functions and purposes are similar to those of petitioner's, and whose buildings are used for purposes similar to those of petitioner's.

38. Accordingly, respondent's refusal to grant a property tax exemption to petitioner's Center, while according property tax exemption to similar buildings owned by organizations which are similar to petitioner denies petitioner the equal protection of the laws as mandated by the fourteenth amendment to the United States Constitution, and Article I, §11 of the Constitution of the State of New York.

WHEREFORE, petitioner respectfully requests this Court to:

1. Reverse respondent's decision to deny a property tax exemption to the Center owned by petitioner;

2. Direct respondent to grant a property tax exemption to the Center owned by petitioner;

3. Direct respondent to take whatever steps are necessary to review, cancel, and correct any assessments made against petitioner's Center as a result of the improper denial of its request for a property tax exemption;

3. Award petitioner the costs of bringing this proceeding; and

4. Order all other relief which this Court deems proper.

Dated: August 23, 1991

Ellen M. Yacknin

ELLEN M. YACKNIN, ESQ.
Attorney for Petitioner
80 Highland Avenue
Rochester, NY 14620
(716) 256-0508

VERIFICATION

STATE OF NEW YORK)
COUNTY OF MONROE) SS.:
:

PAUL SCHEIB, being sworn, states:

1. I am the current President of the Gay Alliance of Genesee Valley, Inc., petitioner in this action.

2. As President, I am fully familiar with all the facts and actions which form the basis for this action.

3. I have read the foregoing petition and know the contents of the petition to be true.

4. The same is true to my own knowledge, except as to matters stated to be alleged on information and belief, and as to those matters, I believe them to be true.

Paul Scheib
PAUL SCHEIB

Sworn to before me this
23rd day of August 1991.

Ellen M Yacknin
NOTARY PUBLIC

ELLEN M. YACKNIN
Notary Public, State of New York
Qualified in Monroe County
My Commission Expires August 31, 19 93

Exhibit A to Petition
Certificate of Incorporation

Certificate of Incorporation
of
Gay Alliance of
The Genesee Valley, Inc.
Under Section 402 of
Not-for-Profit Corporation Law

The undersigned for the purpose of forming a corporation under Section 402 of the Not-for-Profit Corporation Law, hereby certify:

1. The name of the corporation is Gay Alliance of the Genesee Valley, Inc.
2. The corporation is a corporation as defined in subparagraph (a) (5) of Section 102 (Definitions) and shall be a Type B Corporation under Section 201 of the Not-for-Profit Corporation Law of the State of New York.
3. The corporation is not formed for pecuniary profit or financial gain, and no part of the assets, income, or profit of the corporation is distributable to, or inures to the benefit of, its members, directors, or officers except to the entent permitted under the Not-for-Profit Corporation Law.
4. The corporation is to be operated exclusively for the promotion of social welfare within the meaning of Section 501 (c) (3) of the Internal Revenue Code of 1954, including for such purposes, the making

of distributions to organizations that qualify as exempt organizations under Sections 501 (c) (3) of the Internal Revenue Code of 1954.

5. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its members, trustees, officers or other private persons except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distribution in furtherance of the purposes set forth herein. No substantial part of the activities of the corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation, and the corporation shall not participate in or intervene in any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of the Certificate of Incorporation, the corporation shall not carry on any other activity not permitted to be carried on (a) by a corporation exempt from federal income taxation under Section 501 (c) (3) of the Internal Revenue Code; or (b) by a corporation to which contributions are deductible under Section 170 (c) (2) of the Internal Revenue Code of 1954.

6. The purposes for which the corporation is being

formed are:

(a) To research the potential for gay liberation and to secure and to maintain for persons of homosexual orientation, the same rights of life, liberty and the pursuit of happiness as proclaimed in the Declaration of Independence and guaranteed by the Constitution. The corporation shall endeavor to improve constantly the quality of life for persons of homosexual orientation and all other peoples through education. The corporation shall endeavor to provide a place for community and conference for all those who recognize the imperative of gay liberation and human liberation.

(b) To secure by lawful means any and all rights and services due and owing to persons of homosexual orientation or others for whom these rights and services have been denied, restricted or conditioned because of sexual orientation.

(c) To provide financial assistance to any person, party or organization who seeks to secure for itself or for others by lawful means, whether through the courts, administrative agencies, or otherwise, civil rights for those discriminated against on the basis of sexual orientation.

(d) To assist, financially or otherwise, on a temporary basis, those whose civil rights have been or may have been violated.

(e) To educate and advise members of the public of their civil rights by means of conference, publications, lectures, newspapers, radio, television and any other form of communication.

(f) In no event shall this corporation take any action which would constitute the practice of law by a corporation.

7. The corporation shall have and enjoy all the powers to do everything and anything reasonably and lawfully necessary, proper, suitable or convenient for the achievement of the purposes above stated or for any of them, or for the furtherance of said purposes or their exercising and enjoyment, as they are expressly or impliedly granted by the laws of the State of New York.

8. The principal office of the coproration is to be located in the City of Rochester, County of Monroe and State of New York.

9. The territory in which the activities of the corporation will be principally conducted is the State of New York, and in particular, Monroe County and those counties immediately adjacent thereto.

Exhibit A to Petition
Certificate of Incorporation

10. The duration of the corporation shall be perpetual.

11. The names and residences of the Directors until the first annual meeting are:

Mr. Vincent DiSchino
Treasurer
39 Abby Lane
Rochester, New York 14606

Mr. Michael A. Robertson
2 Rhona Place
Rochester, New York 14620

Mr. William E. Glave
413 Post Avenue
Rochester, New York 14619

Mr. Howard Cullen
12 Arbor Drive
Rochester, New York 14625

12. The post office address to which the Secretary of State shall mail a copy of any notice required by law is: 812 Brown Street (at West Main), (P.O. Box 4255), Rochester, New York 14611.

13. The approval of a Justice of the Supreme Court of the State of New York and the approval of the Commissioner of Education of the State of New York are endorsed hereon or attached hereto.

14. Subscribers hereto are 19 years of age or over, citizens of the United States and residents of State of New York.

15. Upon dissolution of the corporation, the Board of Directors shall, after paying or making provision

Exhibit A to Petition
Certificate of Incorporation

for the payment of all the liabilities of the corporation, dispose of all assets of the corporation exclusively for the purposes of the corporation, in such manner or to such organization or organizations organized and operated exclusively for charitable, educational, religious or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501 (c) (3) of the Internal Revenue Code of 1954 as the Board of Directors may determine. Any of such assets not so disposed of shall be disposed of by the Supreme Court of the county in which the principal office of the corporation is then located, exclusively for such pruposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

IN WITNESS WHEREOF, this Certificate has been signed by each subscriber this 26th day of November, 1973.

Wilfred Le Blanc
Wilfred LeBlanc
94 Boardman Street
Rochester, New York 14607

John Cook
413 Post Avenue
Rochester, New York 14619

Exhibit A to Petition
Certificate of Incorporation

STATE OF NEW YORK
ss:
COUNTY OF MONROE

On this 26th day of November, 1973, before me personally came Wilfred LaBlanc and John Cook, to me known and known to me to be the persons described in and who executed the foregoing Certificate Of Incorporation and they duly acknowledged to me that they severally and independently executed the same.

[illegible]
NOTARY PUBLIC, State of [illegible] Co.
Commission Expires [illegible]

Exhibit A to Petition
Certificate of Incorporation

STATE OF NEW YORK
ss:
COUNTY OF MONROE

:

Emmelyn Logan-Baldwin, being duly sworn, deposes and says that she is the attorney for the subscribers to the foregoing Certificate Of Incorporation, and that no previous application for the approval of said Certificate by any Justice of the Supreme Court has ever been made.

Emmelyn Logan-Baldwin

Sworn to before me this
11th day of ~~Novembe~~ Decembe r, 1973.

Lawrence I. Heller

Lawrence I. Heller Esq
Notary public comm exp 3/20/75

Exhibit A to Petition
Certificate of Incorporation

I, Daniel P. Macken, a Justice of the Supreme Court of the State of New York, 7th Judicial District, do hereby approve the foregoing Certificate of Incorporation of Gay Alliance of the Genesee Valley, Inc., and consent that the same be filed.

Dated: December ~~November~~ 11, 1973.

Supreme Court, Monroe County

Special term, part I.

Rochester, New York

Daniel P. Macken
Justice, Supreme Court

Exhibit A to Petition
Certificate of Incorporation

STATE OF NEW YORK
DEPARTMENT OF STATE
A TRUE COPY OF THE ORIGINAL
FILED IN THIS OFFICE ON

DEC 14 1973

[illegible] OFFICIAL
[illegible] OF
STATE [illegible] EMEN-
TION [illegible]

[illegible] OF STATE

Exhibit A to Petition
Certificate of Incorporation
1121771

C,HGV-16-106-6400

The University of the State of New York

STATE OF NEW YORK:
: SS.
COUNTY OF ALBANY :

Pursuant to the provisions of Section 216 of the Education Law and Section 404, subdivision (d) of the Not-For-Profit Corporation Law, consent is hereby given to the filing of the annexed certificate of incorporation of GAY ALLIANCE OF THE GENESEE VALLEY, INC.
as a not-for-profit corporation.

This consent to filing, however, shall not be construed as approval by the Board of Regents, the Commissioner of Education or the State Education Department of the purposes or objects of such corporation, nor shall it be construed as giving the officers or agents of such corporation the right to use the name of the Board of Regents, the Commissioner of Education, the University of the State of New York or the State Education Department in its publications or advertising matter.

This consent to filing is granted with the understandings and upon the conditions set forth on the reverse side of this form.

IN WITNESS WHEREOF this instrument is executed and the seal of the State Education Department is affixed this 4th day of December, 1973.

~~Ewald B. Nyquist~~
Commissioner of Education

By

Robert D. Stone
Counsel and
Deputy Commissioner
for Legal Affairs

Exhibit A to Petition
Certificate of Incorporation

This consent to filing is granted with the understanding that nothing contained in the annexed certificate of incorporation shall be construed as authorizing the corporation to engage in the practice of law, except as provided by subdivision 5 of Section 495 of the Judiciary Law, or of any of the professions designated in Title VIII of the Education Law, or to use any title restricted by such law, or to conduct a school for any such profession, or to hold itself out to the public as offering professional services.

This consent to filing is granted with the further understanding that nothing contained in the certificate of incorporation shall be construed as authorizing the corporation to operate a nursery school, kindergarten, elementary school, secondary school, institution of higher education, cable television facility, educational television station pursuant to Section 236 of the Education Law, library, museum, or historical society, or to maintain an historic site.

This consent to filing shall not be deemed to be or to take the place of registration for the operation of a private business school in accordance with the provisions of Section 5002 of the Education Law, nor shall it be deemed to be, or to take the place of, a license granted by the Board of Regents pursuant to the provisions of Section 5001 of the Education Law, a license granted by the Commissioner of Motor Vehicles pursuant to the provisions of Section 394 of the Vehicle and Traffic Law, a license as an employment agency granted pursuant to Section 172 of the General Business Law, or any other license, certificate, registration, or approval required by law.

Exhibit A to Petition
Certificate of Incorporation

STATE OF NEW YORK
DEPARTMENT OF LAW
ALBANY, N. Y. 12224

LOUIS J. LEFKOWITZ
ATTORNEY GENERAL

Telephone: 474-7206

December 7, 1973

Emmelyn Logan-Baldwin
Attorney and Counselor at Law
19 Arnold Park
Rochester, New York 14607

Dear Ms. Logan-Baldwin:

Re: Gay Alliance of Genesee Valley, Inc.

Due and timely service of the notice of application for the approval of the proposed certificate of incorporation of the above organization is hereby admitted.

The Attorney General does not intend to appear at the time of application.

Very truly yours,

LOUIS J. LEFKOWITZ
Attorney General

BY:
JOSEPH R. CASTELLANI
Assistant Attorney General

Exhibit B to Petition
IRS Letter

Internal Revenue Service
District Director

Department of the Treasury
P.O. Box 1680 Brooklyn, N.Y.
11202

Date: NOV 19 1981

Employer Identification Number:
16-1066400
Accounting Period Ending:
12/31
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Ends:
12/31/83
Person to Contact:
Miss V. Loss
Contact Telephone Number:
212-330-7141
Case #11126605EO Bkn-81-EO-1684

Gay Alliance of the Genesee
Valley, Inc.
713 Monroe Avenue
Rochester, NY 14607

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

District Director, Brooklyn District (over) **Letter 1045(DO) (6-77)**

Exhibit B to Petition
IRS Letter

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than $10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Thomas P Coleman

District Director

The enclosed attachment is an integral part of this determination letter.

Exhibit B to Petition
IRS Letter

Gay Alliance of the Genesee
Valley, Inc.

Your application for recognition of exemption was not received within 15 months from the end of the month in which you were formed, as required by section 508(a) of the Internal Revenue Code and section 1.508-1(a)(2) of the Income Tax Regulations. Consequently, the organization is not exempt under section 501(c)(3) of the Code during the period beginning on January 1, 1977, and ending on August 11, 1981, because your aggregate gross receipts during the taxable years ending 1976 and 1977 were greater than 12,000, you were required to file an application within 90 days after the end of your 1977 year in accordance with Regs. Section 1.508-1(a)(3)(ii)(b).

However, the organization is exempt under section 501(c)(3) for period beginning on December 14, 1973 and ending on December 31, 1976 because your gross receipts were normally not more than $5,000, exemption is recognized for this period in accordance with the provisions of section 1.508(a)-1(a)(3)(i)(b) of the Income Tax Regulations.

Your organization is also exempt effective as of August 12, 1981, the date on which the required notice was given.

If you wish to receive exemption, for the period for which you are not exempt, you may do so by applying on Form 1024 under section 501(c)(4) and submitting the completed application form to this office.

If you do not agree with this determination, you may request a conference with the Regional Director of Appeals by protesting in accordance with the enclosed instructions within 30 days.

Protests submitted which do not contain all the documentation stated in the instructions will be returned for completion.

If we do not hear from you within that time this determination will be considered final.

If you do not protest this proposed determination in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7428(b)(2) of the Internal Revenue Code provides in part that, "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Court of Claims, or the district court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service.

Enclosures: Publ. 892
Form 1024

Exhibit C to Petition
Parker Affidavit

BOARD OF ASSESSMENT REVIEW
CITY OF ROCHESTER

MATTER OF THE APPEAL FROM
THE DENIAL OF TAX EXEMPTION STATUS
FOR THE PROPERTY OWNED BY THE
GAY ALLIANCE OF GENESEE VALLEY,
INC.

I, Claire Parker, being sworn, state:

1. I am President of the Gay Alliance of the Genesee Valley, Inc. [GAGV], a position I have held since January 1989.

2. I submit this affidavit in support of GAGV's application for a property tax exemption with respect to the property owned by GAGV located at 179-183 Atlantic Avenue, Rochester, New York 14607.

3. The GAGV is a membership corporation which has been incorporated as a not-for-profit corporation pursuant to Section 216 of the Education Law and Section 404(d) of the Not-for-Profit Law since December 4, 1973.

4. The GAGV was granted federal tax exempt status pursuant to Internal Revenue Code § 501(c)(3) on November 19, 1981.

5. The GAGV is a membership organization comprised of individuals and interest groups who work in various ways, on a volunteer basis, to promote the eradication of homophobia in the Rochester area community and to educate the general public about homosexuality and other related issues, such as AIDS.

6. In furtherance of its goals, the GAGV and its members carry out a wide range of activities.

7. Among the activities engaged in by the GAGV and its members

are a peer facilitation counseling program, a Speakers' Bureau, the publication of a monthly newspaper, The Empty Closet, a group for Gay and Lesbian youth, and Saturday night social get-togethers.

8. The peer facilitation counseling program trains volunteers to be "peer facilitators." These peer facilitators volunteer to staff a hotline, operated out of the GAGV, to respond to phone calls from the public. The phone calls answered by the peer facilitators range from simply requests for information about activities for gay people in the area to anguished cries for help and assistance from individuals who are going through the coming out process. Any one among the general public is welcome to call the hotline for assistance.

9. GAGV's Speakers Bureau offers speakers to any group or organization in the Rochester area to talk about homosexuality, homophobia, and related topics. High school and university classes, among other groups and organizations, often request that someone from the Speakers Bureau speak to them about relevant issues.

10. The Empty Closet, inaugurated as a mimeographed newsletter in 1971, is the oldest gay-identified publication in New York State. The paper is published on a monthly basis, and now averages 28 pages per issue. The paper is put together by an editor, who is paid on a half-time basis, and a staff of volunteers. The Empty Closet is distributed not just to members, but to bookstores, bars, and other businesses and organizations in the Rochester area who are willing to distribute it to the general public.

Exhibit C to Petition
Parker Affidavit

11. The Gay and Lesbian Youth Group is a group of gay and lesbian young people which gets together on a regular basis. The group is organized by adult volunteer members of the GAGV. The Youth group offers gay and lesbian youth, who are often confused, anxious, and isolated from their families and straight contemporaries, are place to meet, talk, participate in community activities, and have fun. The Youth Group is open to any youth in the Rochester community who wants to participate.

12. The "Saturday Night Social" offers a place for gay people to gather and socialize, talk and relax. Volunteers coordinate the Social, which is held at the GAGV on a weekly basis. The Saturday Night Social is open to anyone in the Rochester community who wants to participate.

13. Each one of these GAGV activities -- the peer facilitation program, the Speakers' Bureau, the Youth Group, the Saturday Night Social, and even the Empty Closet -- is available without cost to the general public. Each of these GAGV activities is coordinated and/or operates out of the GAGV Center.

14. In addition to these activities, the GAGV provides an "umbrella" function for groups and organizations which are associated with the GAGV. Among these groups are, for example, the Lesbian Resource Center, the Rochester Lesbian Action Coalition, the Men's Group, the Political Caucus, several literary groups, the Bowling group, and Queer Nation.

15. These groups use the GAGV Center as their meeting place on a regular basis (except, of course, for the Bowling group!). The

GAGV Center is available for use by any group associated with the GAGV and whose purposes are consistent with those of the GAGV without cost to the groups.

16. Although the GAGV Center is relatively new (it was purchased in March 1990), the Board has considered making its space available for certain public activities not necessarily connected with the GAGV. For example, when the building was purchased, the GAGV offered to then-Assemblyperson Gary Proud to make the Center available for voting booths during elections.

17. The GAGV has also recently worked with the Monroe County criminal justice system to develop a sensitivity training for individuals who were convicted of assaulting gay men in Rochester's parks.

18. Similarly, the GAGV actively works with the Rochester Police Force's liaison to the gay community on issues that affect the community on an as-needed basis.

19. The GAGV does not perform any commercial function at all, nor is any commercial function performed out of the GAGV Center.

20. The only times the GAGV has charged money for its activities is during special fund-raising events, such as the Gay Auctions of 1990 and 1991, where the money was earmarked to help pay the Center's mortgage, or for special activities, such as the annual Gay Picnic, where an admission fee is charged to help cover the cost of the event.

21. There is no activity which the GAGV performs itself, or which is performed through the auspices of the GAGV, which is not related

to its purpose and goals.

22. In light of the GAGV's goals and activities, and because the GAGV Center is used exclusively in furtherance of these goals and activities, it is clear that the GAGV qualifies for a property tax exemption for its Center as an organization which is organized and operates exclusively for charitable purposes, educational purposes, and the moral or mental improvement of men, women or children.

Sworn to and subscribed
this 22 day of March 1991

Notary Public

Ms. Claire E. Parker
Claire Parker

ELLEN M. YACKNIN
Notary Public, State of New York
Qualified in Monroe County
My Commission Expires August 31, 19 91

Exhibit D to Petition
Tax Exemption Application

gagv
gay alliance of the genesee valley

January 28, 1991

City of Rochester Assessor's Office
30 Church St./ City Hall
Rochester, NY 14614

Gentlepeople:

Re: Real Property Tax Exemption
Gay Alliance of Genesee Valley
179-183 Atlantic Ave.
121.280-02-065

We are applying for a property tax exemption for the property that we purchased in March, 1990.

Feel free to call me if I can be of any assistance in this matter. I can be reached at the following numbers:

GAGV 244-8246 (you can leave a message)
home 473-1414 (evenings)
daytime 232-7353 (my work number)

Thank you for your attention to this matter.

Sincerely,

Claire E. Parker

Claire E. Parker
President, Gay Alliance of the Genesee Valley

Encl: EA-420-a-ORG (1/86)
NYS Not-for-Profit Corporate Status papers
IRS 501(c)(3) verification
1989 IRS 990
1989 IRS 990-T
EA-420-a/EA-420-b USE (1/86)

179 atlantic avenue, rochester, new york 14607-1255 office 716-244-8246 hotline 244-8640

Exhibit D to Petition
Tax Exemption Application

420-a-ORG (1/86)

Page 1

ite of New York — State Board of Equalization and Assessment

APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR NONPROFIT ORGANIZATIONS – MANDATORY CLASS

I – ORGANIZATION PURPOSE

(See general information and instructions on back of form)

FOR ASSESSOR'S USE

ASSESSING UNIT
COUNTY
CITY/TOWN
VILLAGE

NAME OF ORGANIZATION
Gay Alliance of the Genesee Valley, Inc.

MAILING ADDRESS
179 Atlantic Ave.
Rochester, New York 14607

1c. EMPLOYER IDENTIFICATION NUMBER
16-1066400

1d. NAME AND PHONE NO. OF PERSON TO BE CONTACTED
Claire Parker GAGV-244-8246
home 473-1414

a. Purpose(s) of the organization:

☐ 1. RELIGIOUS
☐ 2. CHARITABLE
☐ 3. HOSPITAL
☑ 4. EDUCATIONAL
☐ 5. MORAL OR MENTAL IMPROVEMENT OF MEN, WOMEN OR CHILDREN

b. If the organization has more than one purpose, state the primary purpose:

The Gay Alliance of the Genesee Valley, Inc. (GAGV) supports the eradication of homophobia thru educational means.

c. State briefly specific activities related to each purpose checked above:

GAGV supports the eradication of homophobia, the delivery of unbiased health care, employment protection, social integration, full legal rights and protection, personal and financial security for all Gay men, Lesbians and Bisexual people.

We stand as a coalition of individuals and interest groups working toward these goals: We support the development of several educational organizations such as: Lesbian Resource Center, Men's Group, Political Caucus, Literary groups, Bowling, Lesbian and Gay Youth of Rochester, and Queer Nation. We provide weekly programs such as the Saturday Nite Social. The GAGV publishes a monthly newspaper distributed free to the Gay and Lesbian Community. GAGV had a Speakers' Bureau for educational presitations. We also operate a peer facilitation hotline for Gay and Lesbian people, or others who are concerned about these issues, giving referrals or just listening.

-ATTACH ADDITIONAL SHEETS WHENEVER NECESSARY-

Exhibit D to Petition
Tax Exemption Application

a. Is the organization currently exempt from Federal income tax? ☒ yes ☐ no
If no, skip to Question 4. If yes, answer b through e.

b. Under which section, subsection and paragraph of the Internal Revenue Code? 501 (c)(3)

c. Did the Internal Revenue Service recognize the exemption on the basis of an application form or a written request or statement?
☒ yes ☐ no

If yes: (1) Was the exemption recognized by a
☐ group exemption letter
☒ separate exemption letter
(check one)

(2) If exemption was recognized by a group exemption letter, give name and address of organization receiving group exemption.

(3) If the exemption was recognized by an advance ruling, when does the ruling expire?
Month ______ Day ______ Year ______

ATTACH COPY OF DETERMINATION OR RULING LETTER

If no: (4) Please explain how the organization is exempt from Federal income tax (attach additional sheets if needed).
as a Publicly supported organization described in section 509(a)(2) of the Internal Revenue Code

d. Is the organization required to file annual returns with the Internal Revenue Service?
☒ yes ☐ no If yes, state form number(s): 990

ATTACH COPY OF EACH RETURN FILED FOR THE ORGANIZATION'S LAST FISCAL YEAR

e. For the last fiscal year, did the organization file an Internal Revenue Form 990-T (Exempt Organization Business Income Tax Return)? ☒ yes ☐ no

IF YES, ATTACH COPY OF FORM 990-T.

Skip to Question 5.

---

a. Has the organization applied for recognition of exemption from Federal income tax? ☐ yes ☐ no
If yes:

b. Under which section, subsection and paragraph of the Internal Revenue Code?

c. Date of application ______

ATTACH COPY OF APPLICATION, REQUEST OR STATEMENT AND ATTACHMENTS

IF NO, COMPLETE AND ATTACH SCHEDULE A (EA-420-a-ORG/EA-420-b-ORG) (Obtain Schedule A from assessor.)

Exhibit D to Petition
Tax Exemption Application

a. Is the organization incorporated? ☒ yes ☐ no
If yes, answer b through d. If no, answer e through g.

b. Date incorporated December 4, 1973 c. State/country in which incorporated New York

d. Under which law? Law: Education Law and Not for Profit Corporation Article: 216 and 404(d)

ATTACH COPY OF CURRENT ARTICLES OF INCORPORATION (Note: If a dissolution provision is not included in the articles, also attach a statement describing how assets would be distributed should the organization dissolve.)

e. Form of organization ______ f. Date formed ______

g. Has the organization applied for incorporation? ☐ yes ☐ no
If no, skip to Question 6. If yes:

(1) State/country in which application has been filed ______

(2) Under which law? Law: ______ Article: ______

(3) Date application filed: ______

ATTACH COPY OF APPLICATION AND CONSENTS REQUIRED WITH APPLICATION

ATTACH COPY OF CURRENT ARTICLES OF ORGANIZATION (Note: If a dissolution provision is not included in the articles, also attach a statement describing how assets would be distributed should the organization dissolve.)

6a. Is the organization under the supervision of any public regulatory body? ☐ yes ☒ no
If yes, answer b through d.

b. Which one(s)? Give name and address ______

c. Does the organization have an operating certificate, permit, charter, or similar authorization issued by a public regulatory body? ☐ yes ☒ no

IF YES, ATTACH COPY OF AUTHORIZATION

d. Does the organization solicit contributions from the public? ☒ yes ☐ no
If yes and the organization is registered with Charities Registration in the Department of State, give the organization's registration number. Not Required

VERIFICATION

STATE OF NEW YORK)
) ss:
COUNTY OF)

______, being duly sworn, says: that __he is the ______ of the applicant organization, that the statements contained in this application (including the attached sheets consisting of ___ pages) are true, correct and complete, and that __he makes this application for real property tax exemption as provided by law.

______
Signature

Subscribed and sworn to before me
this ______ day of ______, 19___

______
Notary Public

Exhibit D to Petition
Tax Exemption Application

GENERAL INFORMATION AND FILING REQUIREMENTS

. **Tax Exemption for Nonprofit Organizations under Section 420-a of the Real Property Tax Law**

Real property owned by a corporation or association orga-ized or conducted exclusively for religious, charitable, hospi-al, educational, or moral or mental improvement of men, omen or children, or for two or more such purposes, and sed exclusively for carrying out thereupon one or more such urposes, is exempt from taxation.

Application

A two-part application must be filed in each assessing unit n which exemption is sought: Form EA-420-a-ORG (I-Organi-ation Purpose) and Form EA-420-a/EA-420-b-USE (II-Property se). One copy of Form EA-420-a-ORG must be filed in each ssessing unit. One copy of Form EA-420-a/EA-420-b-USE must e filed in each assessing unit for each separately assessed arcel for which exemption is sought. Each year following the ear in which exemption is granted on the basis of this appli-ation, renewal forms EA-420-a/EA-420-b-RNW-I and EA-420-a/ A-420-b-RNW-II must be filed.

If you need more space for any item in the application, ttach additional sheets and indicate the question(s) to which ou are responding. Please give your name and employer iden-ification number on all attachments. The assessor may request nformation in addition to the information contained in the pplication.

3. **Place of Filing Application**

Application for exemption from city, town or village taxes must be filed with the city, town or village assessor. Application for exemption from county or school district taxes must be filed with the city or town assessor who prepares the assessment roll used in levying county or school taxes. In Nassau County, all applications should be filed with the Nassau County Board of Assessors. In Tompkins County, applications should be filed with the Tompkins County Division of Assessment.

4. **Time of Filing Application**

The application should be filed in the assessor's office o or before the appropriate taxable status date. In towns prepari their assessment roll in accordance with the schedule provided in the Real Property Tax Law, the taxable status date is Marc 1. In towns in Nassau County, the taxable status date is Ma 1. In towns in Erie, Suffolk and Westchester Counties, the taxable status date is June 1. In villages and cities, the taxable stat dates vary, and the appropriate assessor should be consulted for the correct date.

SPACE BELOW FOR USE OF ASSESSOR

PPLICANT ORGANIZATION

MPLOYER IDENTIFICATION NUMBER

DATE APPLICATION FILED

SEE FORM EA-420-a/EA-420-b-USE FOR PARCEL NUMBER(S):

DOCUMENTARY EVIDENCE PRESENTED:

SIGNATURE OF ASSESSOR

ASSESSING UNIT

DATE

Exhibit D to Petition
Tax Exemption Application

EA-420-a/EA-420-b USE (1/86) Page 1

STATE OF NEW YORK
STATE BOARD OF EQUALIZATION AND ASSESSMENT

APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR NON PROFIT ORGANIZATIONS
II – PROPERTY USE

(See general information and instructions on back of form)

91 JAN 29 P [illegible] 23

1a. NAME OF ORGANIZATION
Gay Alliance of the Genesee Valley, Inc.

b. EMPLOYER IDENTIFICATION NUMBER
16-1066400

2. MAILING ADDRESS
179 Atlantic Ave.
Rochester, N. Y. 14607

3. IF THE ABOVE PARCEL DESCRIPTION IS NOT ACCURATE, PLEASE CORRECT:

FOR ASSESSOR'S USE

PARCEL LOCATION

COUNTY CITY/TOWN

VILLAGE (IF ANY) SCHOOL DISTRICT

DESCRIPTION OF PARCEL AS IT APPEARS ON ASSESSMENT ROLL:
Gay Alliance of Genesee Valley
179-183 Atlantic Av.
121.280-02-065

4a. Has any part of this property been conveyed to another person or organization? ☐ yes ☒ no

b. Is the property or any part thereof under contract for sale? ☐ yes ☒ no

c. Is the property or any part thereof for sale? ☐ yes ☒ no

d. If answer to 4a, b or c is yes, give full details (indicate question letter):

5. Name of grantee as set forth in deed by which property was acquired if different from answer to question 1: same

6. If property was acquired within the last three (3) years, indicate:

a. Date of acquisition March 23, 1990 b. Deed recording information-Book of Deeds 7869 Page 172

7a. Was the property acquired from anyone who has or had any interest in the owning organization (e.g., officer, director, employee, member, etc.)? ☐ yes ☒ no

b. If yes, explain relationship and circumstances of sale (include purchase price and terms of sale):

8a. Is the property mortgaged? ☒ yes ☐ no

b. If yes, does the holder of the mortgage presently (or did it formerly) have any interest in the owning organization? ☐ yes ☒ no

Exhibit D to Petition
Tax Exemption Application

c. If answer to 8b is yes, explain relationship and details of mortgage(s), original principal amount, principal currently outstanding, interest rate, original term of mortgage, term remaining:

— Attach additional sheets whenever necessary —

9a. Does any person or organization have a reversionary interest in this property? ☐ yes ☒ no

b. If yes, indicate name and address of such person and state terms of right of reverter:

10. Describe, in detail, use or uses of the property:

To house the activities and functions of the Gay Alliance of the Genesee Valley, Inc.

IF THE ORGANIZATION SEEKING EXEMPTION HAS INDICATED ONE OF ITS CORPORATE PURPOSES IS HOSPITAL IN QUESTION 2a. ON FORM EA-420-a-ORG ANSWER QUESTION 11. IF NOT, SKIP TO 12.

11a. Are the premises or any portion thereof leased or otherwise occupied as professional offices? ☐ yes ☐ no
If yes, answer b through d.

b. State whether the professional offices are leased or otherwise occupied by: ☐ 1. members of the staff, e.g., doctors ☐ 2. professionals not on the staff of the hospital ☐ 3. a combination of 1 and 2.

c. If leased to members of the staff, are the offices used: ☐ 1. solely for hospital-related matters ☐ 2. for the private practice of the staff members ☐ 3. a combination of 1 and 2.

d. If not used solely for direct hospital-related purposes, what percentage of time and space are the offices used for direct hospital-related purposes, and what percentage of time and space are they used for the private practice of the staff members?

12a. Is the property or any portion thereof regularly occupied by persons or organizations other than applicant? ☐ yes ☒ no
If yes, answer b. through e.

b. Name of occupant(s)

c. Use by occupant(s) (also indicate specific portion of property so occupied):

d. Term(s) of occupancy (e.g., one-year lease, month-to-month tenancy):

e. Amount of rental paid by occupant(s)

13a. Is the property or any portion thereof occasionally used by persons or organizations other than applicant? ☐ yes ☒ no

b. If yes, state use and indicate specific portion of property used, frequency of use and fee charged or contributions received for use:

Exhibit D to Petition
Tax Exemption Application

14a. Are there any buildings or other improvements on the property? ☒ yes ☐ no
If yes, skip Questions b. through f. If no, answer b. through f. and skip Questions 15-16

b. Use or uses of property if not described in Question 10:

c. Are buildings or other improvements contemplated on this unimproved land? ☐ yes ☐ no
If yes, give full details including proposed use(s):

d. Do the minutes of the organization contain a resolution(s) authorizing contemplated building or other improvement?
☐ yes ☐ no If yes, attach a copy of resolution(s)

e. State detailed financial resources for contemplated buildings or other improvements
(Include information on building fund.)

f. When will construction begin?

15a. Describe (briefly) the building(s) or other improvement(s):
This is a two story concrete slab building, consisting of approximately 2,400 square feet of space.

b. Approximate acreage of land not underlying buildings or other improvements: approx. 1ft. on all sides of bgld.

c. Use or uses of land referred to in 15b. if not described in Question 10.
none

d. Are buildings or other improvements contemplated on this unimproved land? ☐ yes ☒ no
If yes, give full details including proposed use(s):

e. Do the minutes of the organization contain a resolution authorizing contemplated buildings or other improvements?
☐ yes ☐ no If yes, attach copy of resolution(s)

f. State financial resources for contemplated buildings or other improvements. (Include information on building fund.)

g. When will construction begin?

16a. Are there any unoccupied buildings or other improvements on the property? ☐ yes ☒ no

b. Date(s) they became unoccupied

c. Describe contemplated use(s) of the buildings or other improvements:

Exhibit D to Petition
Tax Exemption Application

VERIFICATION

State of New York
ss:
County of MONROE

CLAIRE E PARKER ________, being duly sworn, says that She is the ________ of the applicant organization, that the statements contained in this application (including the attached sheets consisting of 4 pages) are true, correct and complete, and that She makes this application for real property tax exemption as provided by law.

Subscribed and sworn to before me
this 28 day of January 19 91
Marjorie W. Taber

Claire E Parker
Signature

MARJORIE W. TABER
Notary Public in the State of New York
MONROE COUNTY
Commission Expires 6/13/92

GENERAL INFORMATION AND FILING REQUIREMENTS

1. Tax Exemption for Nonprofit Organizations under Section 420-a or Section 420-b of the Real Property Tax Law

Real property owned by a corporation or association organized or conducted exclusively for religious, charitable, hospital, educational, or moral or mental improvement of men, women or children, or for two or more such purposes, and used exclusively for carrying out thereupon one or more such purposes, is exempt from taxation.

Unless a municipality has chosen to make it taxable, the real property owned by a corporation or association organized exclusively for bible, tract, benevolent, missionary, infirmary, public playground, scientific, literary, bar association, medical society, library, patriotic or historical purposes, for the development of good sportsmanship for persons under the age of eighteen years through the conduct of supervised athletic games, for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out one or more such purposes, is exempt from taxation.

2. Application

A two-part application must be filed in each assessing unit in which exemption is sought: Form EA-420-a-ORG or EA-420-b-ORG (I-Organization Purpose) and Form EA-420-a/EA-420-b-USE (II-Property Use). One copy of Form EA-420-a-ORG or EA-420-b-ORG must be filed in each assessing unit. One copy of Form EA-420-a/EA-420-b-USE must be filed in each assessing unit for each separately assessed parcel for which exemption is sought. Each year following the year in which exemption is granted on the basis of this application, renewal forms EA-420-a/EA-420-b-RNW-I and EA-420-a/EA-420-b-RNW-II must be filed.

If you need more space for any item in the application, attach additional sheets and indicate the question(s) to which you are responding. Please give your name and employer identification number on all attachments. The assessor may request information in addition to the information contained in the application.

3. Place of Filing Application

Application for exemption from city, town or village taxes must be filed with the city, town or village assessor. Application for exemption from county or school district taxes must be filed with the city or town assessor who prepares the assessment roll used in levying county or school taxes. In Nassau County, all applications should be filed with the Nassau County Board of Assessors. In Tompkins County, applications should be filed with the Tompkins County Division of Assessment.

4. Time of Filing Application

The application must be filed in the assessor's office on or before the appropriate taxable status date. In towns preparing their assessment roll in accordance with the schedule provided in the Real Property Tax Law, the taxable status date is March 1. In towns in Nassau County, the taxable status date is May 1. In towns in Erie, Suffolk and Westchester Counties, the taxable status date is June 1. In villages and cities, the taxable status dates vary, and the appropriate assessor should be consulted for the correct date.

SPACE BELOW FOR USE OF ASSESSOR

APPLICANT ORGANIZATION

EMPLOYER IDENTIFICATION NUMBER

DATE APPLICATION FILED

PARCEL NUMBER

APPLICATION ☐ APPROVED ☐ DISAPPROVED

ASSESSED VALUATION $__________ TAXABLE $__________ EXEMPT

DOCUMENTARY EVIDENCE PRESENTED

SIGNATURE OF ASSESSOR

ASSESSING UNIT

DATE

Exhibit E to Petition
Huonker Letter to Parker

City of Rochester

Bureau of Assessment
Department of Finance

City Hall
30 Church Street
Rochester, New York 14614

March 8, 1991

Claire E. Parker, President
Gay Alliance of the Genesee Valley
179 Atlantic Avenue
Rochester, NY 14607-1255

Re: Real Property Tax Exemption

Dear Ms. Parker:

I have enclosed a copy of the memo from our attorney, Susan L. Hauser, that I read to you over the telephone last week. Once again, your request for an exemption has been denied because of the determination that the Gay Alliance of the Genesee Valley is not an educational organization.

If you disagree with our decision, you may file a grievance with the Board of Assessment Review by Friday, March 22, 1991. Please feel free to contact me at 428-6964 if you have any questions or need a complaint form.

Very truly yours,

Thomas G. Huonker

Thomas G. Huonker
Deputy City Assessor

103-L685.TGH/ccm

Enclosure

EEO Employer/Handicapped

Exhibit E to Petition
Huonker Letter to Parker

City of Rochester

RECEIVED
FEB 26 1991
CITY OF ROCHESTER
BUREAU OF ASSESSMENT

Department of Law

City Hall
30 Church Street
Rochester, New York 14614

TO: Paul H. Jacobs, City Assessor

FROM: Susan L. Hauser, Municipal Attorney

DATE: February 25, 1991

RE: Gay Alliance of the Genesee Valley, Inc.
179-183 Atlantic Avenue

I have reviewed the application for tax exemption submitted by the Gay Alliance, for property at 179-183 Atlantic Avenue, and I have concluded that this property is not entitled to exemption.

The Alliance states that its primary purpose is "the eradication of homophobia through educational means", and it seeks an exemption as an educational organization. However, as set forth in the decisions in Swedenborg Foundation, Inc. v. Lewisohn, 40 N.Y.2d 87 (1976) and Asia Society, Inc. v. Tax Commission of the City of New York, 92 A.D.2d 781 (1st Dept. 1983), the educational tax exemption under section 420-a of the Real Property Tax Law is reserved for organizations that conduct organized instructional programs, with a curriculum, classes, and a faculty. Organizations that disseminate knowledge or information by other means, "while publicly beneficial and arguably educational in a broad sense", are not entitled to tax exemption.

It is clear that the Gay Alliance does not offer a formal instructional program. Therefore, I conclude that it is not entitled to tax exemption.

Susan Hauser
Susan L. Hauser

SLH:jsk

Exhibit F to Petition
Complaint to Board of Assessment Review

EA-524 (1/86) LOG # 342
D Tues 3/26
3:48

Phone No. ____________________

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 19 1991-1992

3/25 12:41 Left Message - Recorder

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR ____________________
(City, Town, Village or County)

3/25 5:45 Recorder

Read general information and ins

Nick ✓ Tom

City of Rochester
Bureau of Assessment
City Hall
30 Church Street
Rochester, New York 14614

PART ONE: GENERAL INFORMATION

1. Name of owner or owners of property — Mailing address and telephone number

Gay Alliance of Genesee Valley, Inc.
179-183 Atlantic Ave.
Rochester, NY 14607
(716) 244-8246

2. Name, address and telephone number of representative of owner, if representative is filing application. *(If applicable, complete part four.)*

Ellen Yacknin, Esq.
80 Highland Ave.
Rochester, NY 14620
(716)256-0508-H
W 454-6500

3. Description of property or tax map number as it appears on the Assessment Roll.

TAX MAP No: 121.280-02-065

4. Location of property (street, road, highway number, and city, town or village)

179-183 Atlantic Ave. Rochester, NY 14607

5. Type of property:

☐ Residence ☐ Commercial ☐ Industrial ☐ Farm
☐ Vacant Land ☒ Other

Description of property: ~~2 story concrete slab building, consisting of approximately 2,400 square feet of space~~

6. Assessed value and class designation appearing on the Assessment Roll

Land $ 3000 Total $ 50,000

Class Designation and allocation of assessed value (if any):

☐ Homestead $__________ ☐ Non-homestead $__________

RECEIVED
MAR 22 1991
CITY OF ROCHESTER
BUREAU OF ASSESSMENT

7. Estimated value of property $ 72,500.00

Exhibit F to Petition
Complaint to Board of Assessment Review

PART TWO: GROUNDS FOR COMPLAINT

A. Unequal Assessement (check one)
The assessment is unequal for the following reason:

1 ☐ The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.

2. ☐ The assessed value of real property improved by a one, two or three family residence is at either a higher percentage of full (market) value than the assessed value of other residential property on the assessment roll or at a higher percentage of full (market) value than the assessed value of all real property on the assessment roll.

Complete the following:

Value of property (from Part One, item 7): $____________________

Based on one or more of the following, complainant believes this property should be assessed at __________% of full value:

(a) ☐ The latest State equalization rate for the city, town or village in which the property is located (enter latest State equalization rate: __________%).

(b) ☐ The latest residential assessment ratio established for the city, town or village in which the residential property is located (enter latest residential assessment ratio only if property is improved by a one, two or three family residence: __________%).

(c) ☐ Statements of the assessor or other local official that property has been assessed at __________%.

(d) ☐ Other (explain on attached sheet).

Complainant believes the assessment should be reduced to $____________________

B. Excessive Assessment (check one or more).
The assessment is excessive for the following reason(s):

1. ☐ The assessed value exceeds the full value of the property.

Assessed value of property: $____________________

Complainant believes the assessment should be reduced to full value of (from Part One, item 7) $____________________
Attach list of parcels upon which complainant relies for objection, if applicable.

2. ☐ The taxable assessed value is excessive because of the denial of all or a portion of a partial exemption. Specify exemption ____________________ (e.g., aged, clergy, veterans, etc.).

Amount of exemption claimed: $____________________ Amount granted, if any: $____________________
If application for exemption was filed, attach copy of application to this complaint.

3. ☐ Improper calculation of transition assessment.

Transition assessment: $____________________ Transition assessment claimed: $____________________

C. Unlawful Assessment (check one or more)
The assessment is unlawful for the following reason(s):

1. ☒ Property is wholly exempt.

2. ☐ Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.

3. ☐ Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.

4. ☐ Property cannot be identified from description or tax map number on the assessment roll.

5. ☐ Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the State Board of Equalization and Assessment. (Attach copy of State Board certificate).

(continued)

Exhibit F to Petition
Complaint to Board of Assessment Review

PART TWO: GROUNDS FOR COMPLAINT *(continued)*

D. Misclassification (check one).
The property is misclassified for the following reason:
1. ☐ The class designation is incorrect.
Class designation on the assessment roll: ____________
Complainant believes class designation should be: ____________
2. ☐ The assessed value is improperly allocated between homestead and nonhomestead real property.

	Allocation of assessed value on assessment roll	**Claimed allocation**
Homestead	$____________	$____________
Nonhomestead	$____________	$____________

PART THREE: INFORMATION TO SUPPORT COMPLAINT
(If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (check one or more):

A. ☐ Purchase price of property: $ 72,500.00
1. Date of purchase March 23, 1990
2. Terms: ☐ Cash ☒ Contract ☐ Other (explain)
3. Amount of mortgage, if any $ 45,000.00 Year mortgaged 1990 Rate of interest 15.5 %
4. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.)
N/A
5. Personal property, if any, included in purchase price (furniture, livestock, etc.)

B. ☐ Property has been recently offered for sale:
When and for how long: ____________
How offered: ____________
Asking price: $____________

C. ☐ Property has been recently appraised:
When: ____________ By whom: ____________
Purpose of appraisal: ____________
Appraised value: $____________

D. ☐ Description of any buildings or improvements located on the property, including year of construction and present condition: 2-story concrete slab building, constructed approximately 1930; condition is Fair.

E. ☐ Buildings have been recently remodeled, constructed, or additional improvements made
Cost: $____________ Date commenced: ____________ Date completed ____________
Complainant is prepared to submit construction cost details where available.

F. ☐ Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.

G. ☒ Additional facts relied on See attached affidavit of Claire Parker.

Exhibit F to Petition
Complaint to Board of Assessment Review

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, Claire Parker, as complainant (or officer thereof) hereby designate Ellen M. Yacknin, Esq. to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of Rochester for purposes of reviewing the assessment of my real property as it appears on the 1990 (year) tentative assessment roll of such municipality.

M. Claire Parker, President
Signature of Owner
(or officer thereof)

Mar. 22, 1991
Date

PART FIVE: CERTIFICATION

I certify that all statements made on this application are true and correct to the best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

Ellen M. Yacknin, Esq.
Signature of owner or representative

3/21/91
Date

SPACE BELOW FOR BOARD OF ASSESSMENT REVIEW

Disposition

- ☐ Unequal Assessment
- ☐ Excessive Assessment
- ☒ Unlawful Assessment Grounds ______
- ☐ Misclassification
- ☐ No change in assessment

	Tentative Assessment Roll	Claimed Assessment	Decision by Board of Assessment Review NC
Total Assessment	$ 50,000	$ 72,500	$50,000 E.18 4/3/91
Transition Assessment (if any)	$	$	
Exempt Amount	$ 0	$ 72,500	0
Taxable Assessment	$	$	
Class Designation and Allocation of Assessed Value (if any)			
☐ Homestead	$	$	
☐ Nonhomestead	$	$	

Exhibit F to Petition
Complaint to Board of Assessment Review

City of Rochester
Board of Assessment Review
Room 101A, City Hall
30 Church Street
Rochester, New York 14614

Dear Property Owner, Manager, or Tenant:

In order for your income producing property to receive a fair and complete hearing, the Board of Assessment Review requires that this Income/Expense form be filled out and submitted with the Complaint Form. Any complaint form returned without a completed Income/Expense Statement will not be scheduled for a Board hearing until the necessary data is supplied.

Be assured that this form will be handled in a confidential manner. If additional space is required or if you wish to submit any supplemental information, please attach additional pages to this form.

PROPERTY DATA FOR
ADDRESS OR BUILDING KNOWN AS Gay Alliance of Genesee Valley, Inc.

MARKET DATA	PURCHASED LAND ONLY FOR $ ______ IN 19__	PURCHASE LAND & BUILDINGS FOR $ 72,500 IN 1990	LAND SIZE 2000 approx. square feet
	Please indicate the amount if any, of the purchase price paid for considerations other than real estate ITEMS N/A AMOUNT $ ______		

COST & REMOD. DATA

1. All cost should include labor, materials, architectural fees, and builder's overhead and profit.
2. Building costs should include the structure, and all mechanical features such as electric, plumbing, heating, air conditioning, sprinkler, and elevators
3. Site improvements refer to features such as site preparation, utility services, and landscaping
4. If cost includes items not considered real estate, please indicate under comments the items and the costs.

YEAR	DESCRIPTION	COST	COST PAID BY OWNER	TENANT
	N/A			

Original amount of mortgage: 45,000
MORTGAGE TERM 18 months
MORTGAGE INTEREST RATE 15.5%

Outstanding Balance: $12,000
Remaining term: 6 months
Assumable: ___ Yes X No

OPERATING STATEMENT — COMMERCIAL, INDUSTRIAL, OFFICES, OTHER

GROSS BLDG. AREA approx. 2400 sq. ft
NET RENTABLE AREA 0
TOTAL RETAIL AREA 0
TOTAL OTHER AREA 0
CURRENT OCCUPANCY RETAIL ___% OTHER 100%

FLOOR LEVELS		TYPE USE OR OCCUPANCY			TOT. or SQ. FT. RENTS		ESC. CLAUSES TYPE	CURRENT ASKING RENT/S.F.	ADD-ON CHG. $/S.F.		RENT INCLUDES		
	To		Lease	Date	19___	19___				TYPE	UTIL.	MAINT.	PKG.
1st		GAGV use only											
2nd		GAGV use only			—	—	N/A	—		—			

OPERATING STATEMENT – APARTMENTS

UNIT TYPE		# OF UNITS	CURRENT QUOTED RENT/MONTH
EFF.	(A)		
	(B)		
	(C)		
BDRM. 1	(A)		
	(B)	N/A	
	(C)		
	(D)		
BDRM. 2	(A)		
	(B)		
	(C)		
	(D)		
BDRM. 3	(A)		
	(B)		
	(C)		
BDRM. 4	(A)		
	(B)		

APARTMENTS INCLUDE

- ( ) Range
- ( ) Refrigerator
- ( ) Dishwasher
- ( ) Disposal
- ( ) Carpet
- ( ) Drapes
- ( ) Fireplace
- ( ) Washer/Dryer
- ( ) Connections only

PROJECT AMENITIES

- ( ) Swimming Pool
- ( ) Tennis Courts
- ( ) Club House
- ( ) Exercise Room
- ( ) Sauna
- ( ) Covered Parking
- ( ) Balconies/Patios
- ( ) Auxiliary Storage

CURRENT OCCUPANCY

Eff. ______%
1 Bdrm. ______%
2 Bdrm. ______%
3 Bdrm. ______%
4 Bdrm. ______%
Total Complex ______%

Janitor/Manager ______ @ ______
Other Income ______ @ ______
Parking # Covered ___ # Uncovered ___
Monthly Charge Covered ______ Uncovered ______
Total Apartment Complex Rentable Area ______

(over please)

Exhibit F to Petition
Complaint to Board of Assessment Review

Last Three Years Operating Expenses
– BUDGET –

N/A (2° Building)

(LAST THREE YEARS)	19 91	19 90	19 __
ADMINISTRATIVE EXPENSES			
Management Fees	– 0 –	– 0 –	
Leasing Expenses	– 0 –	– 0 –	
Professional - Legal, Accounting, etc.	3900.00	– 1500.00 –	
Telephone	900.00	– 1154.00 –	
Association Dues	100.00	– 80 –	
Security	– 0 –	– 0 –	
Misc. Permits & Licenses	– 0 –	– 0 –	
Bad Debts	– 0 –	– 0 –	
Wages	– 0 –	3375.00	
Other	– 1,000 –	81.00	
UTILITIES			
Electric	} 725.00	} 1447.00	
Fuel			
Water & Sewer	120.00		
Other	– 0 –	– 0 –	
ALTERATIONS			
Alterations - Tenant Areas	– 0 –	– 0 –	
Alterations - Common Areas	25,000.00	0 –	
CLEANING			
Wages, incl. FICA	– 0 –	– 0 –	
Supplies	– 0 –	– 0 –	
REPAIRS & MAINTENANCE			
Paint & Decorating	– 0 –	3610.00	
Elevators	– 0 –	– 0 –	
Electrical	– 0 –	– 0 –	
Heating & Air Conditioning	– 0 –	– 0 –	
Roof & Exterior	– 0 –	– 0	
Plumbing	– 0 –	– 0 –	
Floors & Floor Covering	– 0 –	– 0 –	
Supplies	– 0 –	119.00	
Other	600.00	– 0 –	
CONTRACT SERVICES			
Security	– 400.00 –	– 250 –	
Cleaning	– 0 –	– 0 –	
Window Washing	– 0 –	– 0 –	
Elevator	– 0 –	– 0 –	
Trash Removal	– 0 –	– 0 –	
Parking Lot/Snow Removal	– 0 –	– 0 –	
Other	– 0 –	– 0 –	
TOTAL OPERATING EXPENSES			
FIXED EXPENSES			
Insurance	1275.00	1734.00	
Real Estate Taxes	2000.00	1447.00	
Personal Property Taxes	– 0 –	– 0 –	
Other Taxes	– 0 –	– 0 –	
Depreciation	– 0 –	– 0 –	
Interest	– 0 –	– 0 –	
Land Rent	– 0 –	– 0 –	
Other	– 0 –	– 0 –	
TOTAL FIXED EXPENSES			
TOTAL OPERATING & FIXED EXPENSES			

OTHER DATA

Please state any additional information you feel is pertinent to insure a fair and equitable appraisal of your property.

SUBMITTED BY ______ TELEPHONE 256-0508 DATE 3/22/91

AF-047

Exhibit F to Petition
Complaint to Board of Assessment Review

RECEIVED
MAR 22 1991
CITY OF ROCHESTER
BUREAU OF ASSESSMENT

gay alliance of the genesee valley

March 22, 1991

Board of Assessment Review
for the City of Rochester
Bureau of Assessment
City Hall
30 Church Street
Rochester New York 14614

Re: Appeal from the Denial of Tax Exempt Status for the Property Owned by the Gay Alliance of Genesee Valley, Inc., located at 179-183 Atlantic Avenue, Rochester, New York 14607

To Whom It May Concern:

This letter brief is submitted in response to the decision of the Bureau of Assessment which denied the application of the Gay Alliance of Genesee Valley for tax exemption under Real Property Tax Law §420-a for its Center located at 179-183 Atlantic Avenue, Rochester, New York, 14607. The GAGV's application was denied solely because, according to Susan Hauser in her letter dated February 25, 1991, property owned by an "educational" organization can only obtain tax exempt status if the organization "conduct[s] instructional programs, with a curriculum, classes, and a faculty."

It is true that the GAGV "does not offer a formal instructional program." However, applicable case law makes it clear that the property owned by the GAGV does, in fact, qualify for tax exempt status pursuant to Real Property Tax Law §420-a under the provisions of the Law which provide tax exempt status to property owned by organizations which are organized for "charitable" and "educational purposes," as well as for the purpose of promoting the "moral or mental improvement of men, women or children."

Symphony Space, Inc. v. Tishelman, 60 N.Y.2d 33 (1983), a decision of the highest court of New York State authored by Chief Justice Wachtler, was issued some seven years after the leading case relied on by Ms. Hauser to deny tax exempt status to the GAGV Center. In Symphony Space, New York City had denied tax exempt status to the theater owned by Symphony Space, a not-for-profit corporation organized to engage in "various musical, theatrical, artistic and academic activities." New York City's denial decision

Exhibit F to Petition
Complaint to Board of Assessment Review

had been affirmed unanimously by the trial court and every justice on the Appellate Division, First Department panel. Rejecting reasons similar to those used to deny tax exempt status to the GAGV Center, the New York Court of Appeals unanimously reversed the denial of tax exempt status to the Symphony Space theater.

Like the GAGV Center, Symphony Space was denied tax exempt status because it was not a strictly organized educational facility. Like the GAGV Center, Symphony Space was not approved by the Commissioner of Education, was not chartered by the Board of Regents, and did not have a faculty or student enrollment.

Additionally, the lower courts denied tax exempt status to Symphony Space under the "moral or mental improvement" provision because, according to the lower courts, that exemption was available only to "YMCA types of organizations."

The High Court categorically rejected these restrictive interpretations of the "educational" and "moral or mental improvement" criteria for tax exempt status under Real Property Tax Law §420-a. To the contrary, the Court emphasized:

> [T]his court has not made such requirements necessary before an institution qualifies for a tax exemption under those categories. [Cases omitted.] In fact, rather than dissecting each exempt purpose, this court has indicated that the statute may encompass property used primarily for various and varied charitable and educational purposes and the moral or mental improvement of the citizenry. [Case omitted.]

Symphony Space v. Tishelman, 60 N.Y.2d at 37.

Like Symphony Space, it is clear from the affidavit of Claire Parker, GAGV's President, that the GAGV Center is used primarily (indeed, exclusively) for "various and varied charitable and educational purposes and the moral or mental improvement of the citizenry." Like Symphony Space, the GAGV "is not organized for the purpose of making a profit" or for any commercial enterprise. Id. at 39. Like Symphony Space, the GAGV Center "provides the general public with access" to all of its functions and activities. Id. In fact, providing the general public with access to its functions and activities with the goal of educating and sensitizing the general public to issues surrounding society's relationship to gay people is one of the GAGV's most important functions. Like Symphony Space, the GAGV Center, which is used primarily "for the purpose of exploring these various aspects [of the relationship and role of gay people in society], is as necessary to the public good and is as open to and enjoyed by the public as is property used for environmental and conservation purposes."

Undeniably, given the deeply imbedded history of homophobia in this society, the purposes and functions of the GAGV are more controversial than those of the YMCA, the Boy Scouts, wildlife sanctuaries, and Symphony Space. Nevertheless, the fact that many people in society may not approve of homosexuality is not a criteria for denying tax exempt status to the GAGV Center.

The City of Rochester and County of Monroe take steps to foster the acceptance, tolerance and caring of all members of the community, be they of different religions, different races, or different sexual orientations. It is for that reason that City and County officials attended the opening ceremonies of the GAGV Center, that Rochester's Police Force has a designated liaison with the gay community, that representatives of the GAGV participate in community events such as the annual Labor Day March, and that GAGV members worked hand in hand with the Monroe County criminal court system to develop a sensitivity training package for individuals who assaulted gay men in Rochester parks.

GAGV's sole purpose is to nurture, in as many ways as possible, the moral betterment of the Rochester community by increasing the Rochester area community's awareness and sensitivity to the gay community which, despite the position of the community's public officials, faces extreme societal oppression on a daily basis. Virtually all the GAGV functions and activities act to fulfill this goal. Surely, these goals and activities can be considered no less than goals and activities which promote "the moral or mental improvement of men, women or children" in the Rochester area. And, for the reasons articulated in Symphony Space, the GAGV Center is entitled to tax exempt status.

For these reasons, the GAGV respectfully requests that this Board grant the GAGV Center tax exempt status pursuant to Real Property Tax Law §420-a.

I have enclosed the relevant appeal forms. If you need further information, please feel free to call me at home, 256-0508, or at my work place, 454-6500.

Thank you very much for your consideration of this matter.

Very truly yours,

Ellen Yacknin

Ellen Yacknin, Esq.

Enc. appeal form
  income/expense form
  affidavit of Claire Parker

Exhibit G to Petition
Supplemental Documents to Board of Assessment Review

The document included here is

the same as the 1989 Tax Return

set forth in the Record at pages 56-74.

Exhibit G to Petition
Supplemental Documents to Board of Assessment Review

RECEIVED
MAR 2[illegible] 1991
CITY OF ROCHESTER
BUREAU OF ASSESSMENT

gay alliance of the genesee valley

March 28, 1991

Eugene Oliver
c/o Board of Assessment Review
City Hall
30 Church St.
Rochester, N. Y. 14614

Re: Real Property Tax Exemption
Gay Alliance of the Genesee Valley
179-183 Atlantic Ave.
121.280-02-065

Dear Mr. Oliver:

Enclosed you will find the documents that I spoke of during the assessment review meeting on Tuesday (3/26/91).

The 1988-1992 Five-Year-Plan is the document that I was referring to as the GAGV Goals and Objectives. As you will see not all of the goals actually have objectives, but many of them do. The plan was developed in 1987 after the Board did some development using a United Way, Board Development Volunteer.

The current Bylaws and Constitution were developed in 1988 and early 1989. They were ratified at the Annual Meeting of the GAGV on 5/31/89.

You spoke of wanting to see the original Bylaws of the Alliance. I was unable to this without spending a lot of time. Our office only has in it's current files the papers that are relevant to our Corporation today. Other documents are in boxes in our basement, we are currently having discussions with Cornell University about letting them take our documents to preserve, catalog and become part of the Lesbian and Gay Archives of the University.

Thankyou for taking the time to review these additional documents of the GAGV. I know that it's time consuming.

Sincerely yours,

M. Claire E. Parker

Claire E. Parker
President
Gay Alliance of the Genesee Valley, Inc.

Encl: Five Year Plan
Bylaws and Constitution

179 atlantic avenue, rochester, new york 14607-1255 office 716-244-8246 hotline 244-8640

Exhibit G to Petition
Supplemental Documents to Board of Assessment Review

FIVE - YEAR PLAN

In December 1987 the Board approved a Five Year Plan for the GAGV. The following is the beginning proposal as approved and amended in 12/87.

1988 - 1992 Goals

By the Annual Gay Community Picnic (July) of 1992 we plan to:

1. Maintain all current activities.

2. Maintain relationships with the standing committees.

3. Membership: Increase paid membership to 7,000.

4. Empty Closet: Have a full-time paid editor and paid business manager

5. Peer Facilitators: Coverage 365 days a year, 12 hrs. a day.

6. Speakers' Bureau: 50 presentations a year, with costs paid by presentation-for-donations (i.e. some presentations would receive a donation, which would cover the costs of all presentations). Create a gay Toastmasters for developing new speakers.

7. Coffeehouse: 700 attenders per year.

8. Library: Expand to 4,000 volumes (there are presently approx. 1,400) in the lending library, establish a noncirculating collection of gay journals.

9. Lesbian Resource Center: Become financially self-sufficient, expanded educational and consciousness-raising services, meet twice a week, establish a weekly women's coffeehouse; expand writers, couples and recreational groups, each with increased activity and financial independence.

10. ALPHA: Secure foundation funding for the youth group, meet weekly, have a service roster of 100 youth

11. Out and About: Have one activity a week.

12. Political Caucus and Government Relations: Have 700 of the 7000 members actively committed to gay rights. Activists working on passage of a Monroe County nondiscrimination ordinance, improving city police relationships and establishing positive relationships with county-wide law enforcement agencies.

Exhibit G to Petition
Supplemental Documents to Board of Assessment Review

13. Create an active, accurate, MEDIA WATCH which critiques local media for anti-gay content. When a newspaper, radio station, or television station contributes directly to the continued or increased oppression of lesbians and/or gay men, this committee works to inform, educate and/or confront as required.
Objectives: 1.) To review, on a daily basis, the Rochester Times Union and the Democrat and Chronicle: 2.) to monitor, on a daily basis, two hours of local evening television for each of the three major channels 3.) to monitor 10 hours daily of each of the three leading popular-with-teens radio stations: 4.) to have four informational meetings with media staff each year and 5.) on radio station as an identified ally by July 1992.

14. Establish an Eliminating Homophobia Task Force (with a less defense-inducing name) to develop and maintain alliances with heterosexuals and non-identifying gays in order that they will actively support our issues and our liberation (liberation meaning elimination of oppression).
Objective: to have one workshop each month.

15. Hire a full-time director.

16. Relocate to a new space without an alley entrance, with access for the handicapped, and with accommodations for all planned activities.

17. Relocate the archives.

18. Create an emergency service and fund for lesbians and gays. Have a reference manual available to peer facilitators for public services to be undated on a regular basis.

19. Establish a Gay Men's Group

Exhibit G to Petition
Supplemental Documents to Board of Assessment Review

PREAMBLE

Believing in the Constitution of the United States of America's guarantee of full civil rights and protection under the law for all our citizens, we the members of the Gay Alliance of the Genesee Valley endeavor to support the eradication of homophobia, the delivery of unbiased health care, employment protection, social integration, full legal rights and protection, personal and financial security for all.

We recognize our responsibility to be open to participation and input from all members of our community; we commit ourselves to pursuing inclusiveness as the foundation of all of our activities and work.

We stand as a coalition of individuals and interest groups working toward these goals.

ARTICLE I NAME

This organization shall be known as the Gay Alliance of the Genesee Valley, Inc. (hereinafter referred to as The Alliance).

ARTICLE II MEMBERSHIP

1. Membership shall be open to all individuals, organizations and businesses whose members are 18 and over and support the goals and objectives of the Gay Alliance of Genesee Valley as stated in its Constitution, By-laws and Articles of Incorporation.

2. Membership rights and responsibilities as outlined in the Alliance By-laws are the responsibility of the governing authority and membership.

ARTICLE III GOVERNING BODY

1. the Board of Directors (hereafter referred to as the Board) directs, governs, and determines policy for the Alliance and its newspaper, the Empty Closet

2. The Board shall consist of one representative from the Gay Men's Group, one representative from the Lesbian Resource Center, one

representative from the Political Caucus, Representatives at Large, and organizational representatives.

3. The Voting membership shall elect all representatives-at-large, and represented organizations except for those organizations holding permanent seats.

4. The Board shall be the sole interpreter of this document.

5. The Board shall see that a comprehensive budget is maintained and shall direct and approve the expenditure of Alliance funds.

ARTICLE IV OFFICERS AND COMMITTEE CHAIRPERSONS

1. The Board members shall elect all Officers of the Corporation.
2. The Board shall appoint committee chairpersons.

ARTICLE V Meetings

1. The Board shall hold general meetings once a month unless otherwise ordered by a majority of the Board members.

2. The annual meeting of the members shall be held before May 1st for the previous calandar year and shall include a complete financial report.

3. Special membership meetings can be called by the Board.

4. A quorum for membership meetings shall be 10% of the membership of record as of the first of the month in which the meeting is held, and resident in the greater Rochester area.

5. Special meetings of the Board, to consider at least one specific agenda item, may be called by the President or Vice President, or by one-third of the Board members, or by written petition by 10% of the general membership.

ARTICLES VI AMENDMENTS

1. Amendments to this document may be proposed to the Board by any voting member at least one month prior to the Board's consideration.

2. The proposed amendments must be approved by two-thirds vote of the Board and submitted for ratification to the voting membership.

3. Voting will take place at the annual meeting.

Exhibit G to Petition
Supplemental Documents to Board of Assessment Review

GAGV BY-LAWS TO CONSTITUTION

ARTICLE I TITLES AND NAMES

The names of the Gay Alliance of the Genesee Valley Inc and the Empty Closet will be considered the sole property of this organization and shall not be used for private purposes, profit or advantage.

Titles, positions and publications within this organization and statements made on behalf of this organization shall utilize nonsexist terminology.

ARTICLE II MEMBERSHIP

A. MEMBERSHIP RIGHTS AND RESPONSIBILITIES

There shall be three catagories of membership with the following rights and responsibilities:

1. Individual members: Individuals/family members who are eighteen and over, who pay the annual membership fee or volunteer the required number of hours and who support the goals and objectives of the Alliance are individual members.
    a. Individual members are represented on the board through elected representation.
    b. Individual members may be elected to the board, serve on standing committees and/or participate in other volunteer opportunities within the Alliance
    c. Individual members have voice and vote within the whole membership
    d. Individual membership will be represented by a minimum of 2/3 of the total board membership.
    e. Paid staff of the Alliance may be individual members but may not be board members.
2. Organizational Members: Organizations who pay the annual membership fee whose membership and policies support the goals and objectives of the Alliance and who are accepted by vote of the governing authority for membership are organizational members
    a. Organizational members may have a representative on the board participate in the standing committees and/or participate in other volunteer opportunities within the Alliance
    b. Organizational members have voice and vote within the Alliance

c. At no time may organizational members on the board exceed 1/3 of the board membership.

3 Business Members: Businesses who pay the annual membership fee who support the goals and objectives of the Alliance and who are accepted by vote of the Governing Authority for membership are Business members.

a. Business members receive cost preference for ads in the Empty Closet per schedule.

b. Business members do have voice but no vote in the Alliance.

Membership fees, rights and responsibilities will be reviewed annually by the Board of Directors for amendment and then approved by the membership.

B. MEMBERSHIP CONFIDENTIALITY

Membership is confidential. The membership list is the sole property of the Alliance and not available to any or all organizations or businesses regardless of affiliation with the Alliance.

ARTICLE III BOARD OF DIRECTORS

A. MANAGEMENT OF THE CORPORATION

The corporation shall be managed by the Board of Directors, the Governing Authority of the Alliance, which shall consist of twenty-four members: 16 at-large representatives, one representative appointed by the Lesbian Resource Center, one representative appointed by the Gay Men's Group, one representative appointed by the Gay and Lesbian Political Caucus, and five (5) organizational representatives. Each Director shall be at least 18 years of age.

B. ELECTION DIRECTORS

Elections for the Board of Directors shall be held annually. Balloting shall occur within the first 10 days of April. Any person interested in serving as a director of the corporation or any organization interested in having representation on the Board of Directors shall submit their intentions to seek such a position to a member of the Nominating Committee at least 30 days prior to the election. Individuals and organizational representatives shall be interviewed by the Nominating Committee in order to evaluate candidates

The Nominating Committee shall solicit, when appropriate, prospective members for the Board of Directors with qualifications or expertise it feels would enhance its effectiveness.

All at-large representatives, and all organizations with representatives on the Board, except the Lesbian Resource Center, the Gay Men's Group and the Gay Political Caucus, shall be elected to the Board by the general membership. Each Organization elected to have a representative on the Board and each organization with a permanent seat on the Board shall notify the President in writing of the person appointed to serve as its representative.

The ballot of candidates for available positions on the Board of Directors shall be mailed to the general membership with a stamped, addressed envelope no later than 14 days before the deadline for voting. The ballot shall include the names of all individuals and organizations who have been nominated by the Nominating Committee as well as all of those who have submitted a petition with a minimum of ten (10) signatures of voting members of the corporation, and presented the same to the secretary of the corporation no later than twenty-one (21) days prior to the mailing of the ballot to the membership. The number of available seats will then be filled by vote of the membership with each member being allowed one (1) vote for each available position. Board seats will then be filled by those candidates receiving the largest number of votes. Ties will be broken by drawing of lots.

C. TERM OF OFFICE

Directors of the corporation shall be elected to serve a three (3) year term of office and shall serve until his or her successor has been elected and qualified.. No more than one third (1/3) of the Board of Directors shall have their terms of office expire in the same year. Directors of the Corporation shall serve no more than two (2) consecutive full terms. After two (2) consecutive terms are served, the director will have to wait one (1) year before seeking re-election to the Board of Directors. New Board members shall be seated at the annual meeting.

D. REMOVAL OF DIRECTORS

Board members may resign by submitting a formal letter of resignation to the Board. Any Director missing three (3) regularly scheduled meetings within a twelve (12) month period shall automatically be considered to have resigned his or her position on the Board of Directors. Any Director of the Corporation can be removed by action of the Board for cause.

E. BOARD VACANCIES

In the event at-large vacancies occur on the Board, the vacant seats shall be filled by the Board until the next election

F. QUORUM OF DIRECTORS

One half of the Board membership plus one shall constitute a quorum for the transation of business. Meetings shall be conducted according to Roberts' Rules of Order. Newly Revised unless otherwise superceded by the Constitution and By-laws.

G. ACTION OF THE BOARD

A quorum having been established, a vote of a majority of the directors present shall constitute an act of the Board. Each director shall have one (1) vote.

H. COMMITTEES

Chairpersons of all standing committees shall be appointed from among members of the Board. Ad hoc committees shall be formed and dismissed by a majority vote of the board. Other members of committees may be appointed from the Board. membership and the community-at-large.

1. Executive Committee

   This committee shall be comprised of the officers of the Board and up to 3 other Board members nominated by the President and approved by the Board. This committee shall meet prior to each Board meeting, shall set the Board agenda and have the authority to act for the Board between meetings except as to the following matters:

   1. Filling vacancies on the board
   2. Fixing of compensation for employees.
   3. Amending or repealing these By-Laws or adoption of new by-laws.
   4. Contracting on behalf of the organization for loans, contracts, or in any way to pledge its credit or to rend it liable pecuniarily in any amount for any purpose.

   Any actions taken by the committee on behalf of the Board must be reported to the Board at its next meeting.

2. Personnel Committee

   This committee will be responsible for recommending and overseeing personnel policies and procedures; developing job descriptions for Alliance volunteer and paid staff; developing staff evaluation forms; recommending staff hiring and termination to the Board; recommending staff salaries; receiving and reviewing employee grievences and recommending action to the Board.

3. Membership Committee

   This committee is responsible for initiating, implementing and evaluating efforts to maintain and increase individual, organizational and business memberships in the Alliance. It is responsible for the the development and dissemination of literature designed to inform individuals and groups of the benefits of being members. It is responsible for maintaining accurate, up to date, confidential records of membership.

4. Nominating Committee

This committee is responsible for recruiting potential Board Members and notifying the community of impending board vacancies and Board elections. It is responsible for preparing and disseminating to the public via the Empty Closet a list of nominees at least 30 days before a Board election. It is responsible for carrying out the election process as defined in Article III B of these by-laws, and orienting new board members.

5. Finance/Budget Committee

This committee is responsible for recommending annual income/expense budgets to the Board. It is responsible for monitoring, evaluating and reporting in writing performance against the annual income/expense budget to the Board on a monthly basis. It is responsible for maintaining capital funds.

6. Special Events & Major Campaigns Committee

This committee is responsible for initiating, developing, overseeing, and evaluating all special events and major campaigns intended to improve the Alliance's revenues and public visibility and use such events to publicize the cause of the Alliance and its members.

7. Outreach/Education Committee

This committee is responsible for initiating, developing, overseeing and evaluating all outreach and education activities directed to the public-at-large and/or the gay and lesbian community. It shall also provide speakers for local schools, churches, and other organizations interested in learning about gay issues through the speakers bureau and oversee the peer facilitator program and the library.

8. Empty Closet Committee

This committee is responsible for overseeing the operations of the Empty Closet and recommending policies and procedures for the Empty Closet to the Board. It is also responsible for providing advice and support to the staff of the Empty Closet.

I. The fiscal year of the corporation shall be the calandar year.

ARTICLE IV OFFICERS

A. OFFICES, ELECTION, TERM

The officers of the Corporation shall be President. Vice-President. Secretary. Treasurer. The officers shall be elected by the members of the board of directors from among its members. Each officer shall be elected for a one (1) year term and until his or her successor has been elected and qualified. Officers shall be elected at an organizational meeting immediately following the annual meeting.

B. PRESIDENT

The President shall preside at all meetings of the members of the corporation and meetings of the Board of Directors. The President shall be the Chief Executive Officer of the corporation and shall be responsible for carrying out all orders and resolutions of the board. The President shall assure representation at public functions for which representation is requested, and shall serve as ex-officio member of all other committees with voice but no vote. The President shall appoint. with Board approval. all chairpersons and members of standing committees.

C. VICE-PRESIDENT

During the absence or disability of the President. the Vice-president shall have all responsibilities of the President. The Vice-president shall preside at Executive Committee meetings and serve as ex-officio member of all committees with voice but no vote.

D. SECRETARY

The Secretary is responsible for maintaining all corporate records other than those for which the Treasurer is responsible. The Secretary shall record the minutes of all membership and Board meetings, and maintain files of minutes, reports. correspondence, personnel actions/records, and membership.

E. TREASURER

The Treasurer is responsible for overseeing the maintanence of all financial records of the corporation. The Treasurer shall prepare budgets. submit monthly reports to the Board in writing. submit payroll and tax reports to the state and federal governments as required by law.

ARTICLE V CONFLICT RESOLUTION

In the event of any conflicts or discrepancies with or between any of the provisions of these by-laws. the Board remains the sole interpreter of these documents and resolutions.

ARTICLE VI SEVERABILITY

The provisions of this constitution and By-Laws are severable and if any provisions. sentence. clause. section. or party thereof is held illegal. invalid. or inapplicable under any circumstances. such illegality. invalidity. or inapplicability shall not affect or impair any of the remaining provisions. sentences. clauses. sections. or parts of the constitution or By-Laws in their application to other circumstances

Exhibit H to Petition
Decision of Board of Assessment Review

City of Rochester

City Hall
30 Church Street
Rochester, New York 14614

1991 BOARD OF ASSESSMENT REVIEW
RESULT OF FORMAL COMPLAINT NO. 91-342

GAY ALLIANCE OF GENESEE VALLEY
179-183 ATLANTIC AVE
ROCHESTER, NY 14607

REGARDING PROPERTY AT
0179-18 ATLANTIC AV
121.280-0002-065.000/0000

Please be advised that pursuant to §525 of the New York State Real Property Tax Law, the City of Rochester 1991 Board of Assessment Review thoroughly reviewed your Complaint on Real Property Assessment for the Tentative Rolls completed and filed on March 1, 1991.

The property captioned above was assessed the following values prior to your hearing on March 26, 1991:

TENTATIVE ASSESSMENT - LAND: $ 3,000
TOTAL: $ 50,000
TAX RATE CODE: Nonhomestead
EXEMPTION: $ 0

On Part Two of your complaint, you had requested that the Board increase the final total assessment to: $ 72,500

After considering all City and Owner information and testimony presented, the Board has directed the City Assessor to enter the following values on the Final Rolls to be filed on May 1, 1991.

FINAL ASSESSMENT - LAND: $ 3,000
TOTAL: $ 50,000
TAX RATE CODE: Nonhomestead
EXEMPTION: $ 0

If you are dissatisfied with the determination of the Board of Assessment Review, you may seek judicial review of your assessment pursuant to Article 7 of the Real Property Tax Law. If you are the owner of a one, two, or three family residential structure and reside there, you may seek Small Claims Assessment Review pursuant to Title 1-A of Article 7 of the Real Property Tax Law.

The last day to file petitions for judicial review will be Friday, May 31, 1991. Forms for small claims assessment review are available at the City Assessor's Office, Room 101-A, City Hall, or from the Monroe County Clerk.

xc: ELLEN YACKNIN, ESQ.
80 HIGHLAND AVE
ROCHESTER, NY 14620

BAR91

EEO Employer/Handicapped

EXHIBIT H

Exhibit I to Petition
Notice and Petition of Group 14621 Community Ass'n

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF MONROE

GROUP 14621 COMMUNITY ASSOCIATION, INC.,

Petitioner,

vs.

THE ASSESSOR, THE BOARD OF ASSESSMENT REVIEW, AND THE CITY OF ROCHESTER, COUNTY OF MONROE, NEW YORK,

Respondents.

NOTICE

Index No.

Year: 1991/92

NOTICE OF APPLICATION FOR REVIEW OF ASSESSMENT SIRS:

PLEASE TAKE NOTICE, that upon the annexed petition, an application will be made at a Special Term of the Supreme Court to be held at the Monroe County Court House in the City of Rochester, New York on the 30th day of July, 1990, at the opening of Court on that day, or as soon thereafter as Counsel can be heard, for the review under Article 7 of the Real property Tax Law of the State of New York, of the tax assessment on certain real property of the petitioner, situate in the said Municipality and said County and State of New York, appearing upon the assessment rolls made for the current fiscal year, being the real property particularly described in said petition, and for an order canceling, revising or correcting said assessment, and granting such other, further and different relief as to this Court may seem just and proper, together with the costs of this proceeding.

DATED: May 24, 1990

BOYLAN, BROWN, CODE
FOWLER, RANDALL & WILSON
Attorneys for Petitioner
Richard A. Palumbo, Esq., of Counsel
Office and Post Office Address
900 Midtown Tower
Rochester, New York 14604
(716) 232-5300

Exhibit I to Petition
Notice and Petition of Group 14621 Community Ass'n

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF MONROE

GROUP 14621 COMMUNITY ASSOCIATION, INC.,

Petitioner,

vs.

THE ASSESSOR, THE BOARD OF ASSESSMENT REVIEW, AND THE CITY OF ROCHESTER, COUNTY OF MONROE, NEW YORK,

Respondents.

PETITION

Index No.

Year: 1991/92

TO THE SUPREME COURT OF THE STATE OF NEW YORK:

The petitioner above named respectfully shows to this Court, on information and belief, as follows:

FIRST: That petitioner is a corporation duly authorized to do business in New York by the Secretary of State, State of New York, and was and still is the owner responsible for payment of all real estate taxes of certain real property in the said Municipality described and assessed on the current annual assessment rolls of the said Municipality as set forth in Column 1, Exhibit A, hereto annexed and made part hereof.

SECOND: That the said Municipality is a municipal corporation existing under the law of the State of New York and that at all times hereinafter mentioned there was a Board of Assessors and a Board of Assessment Review of said Municipality whose duties included the preparation and filing of its real property assessment roll for the current year.

THIRD: That the said Board proceeded to prepare and complete the assessment rolls of the said Municipality for the current fiscal year, and deposited them in their office and thereupon caused notice to be published in the official newspaper of said County containing a statement that the said rolls might be seen and examined by the public within the time prescribed by law.

FOURTH: That, at the specified time, petitioner duly protested and filed with said Board a certified statement of protest specifying the respects in which said assessment was erroneous and should be corrected, revised and reduced. Said statement of protest is hereby incorporated in this petition by reference thereto with the same force and effect as though set forth herein at length. Said Board refused, and still refuses to correct, revise, or reduce said assessment to the proper level. The said Board thereafter finally completed the assessment rolls, duly made and subscribed their oath thereto, filed same and caused notice to be published in the official newspaper of said County.

EXHIBIT I

Exhibit I to Petition
Notice and Petition of Group 14621 Community Ass'n

FIFTH: Upon information and belief, the valuation and assessment of petitioner's said real property, made as aforesaid, is erroneous, unlawful, unequal and excessive for the following reasons, to wit:

A. Petitioner is a not-for-profit Section 501(c)(3) charitable organization under the Internal Revenue Code as set forth in Exhibit B, hereto attached and made part hereof.

B. The purpose for which the petitioner is organized is to promote social welfare by lessening the burdens of government, providing relief to the poor, distressed or underprivileged and promote social welfare thereby as well as through lessening neighborhood tension, eliminating prejudice and discrimination, defending human and civil rights, and combating community deterioration.

C. Said assessment is unlawful and erroneous in that petitioner's said real property is fully exempt from real property taxation under Real Property Tax Law Section 420-a.

D. Said assessment of petitioner's real property is unlawful and erroneous in that (1) petitioner is organized or conducted exclusively for one or more of the purposes specified in Section 420-a, (2) petitioner's real property is used exclusively for one or more of those purposes, and (3) no pecuniary profit inures to any of the organization's officers, members or employees and the property is not used as a guise for profit making operations. Satisfaction of this three-prong test entitles the petitioner to full real estate tax exemption. Matter of New York Cardiac Center Konezielski, 46 AD2d 810 ( ) and Matter of Genesee Hospital v. Wagner, 47 AD2d 3 7 ( ).

SIXTH: By reason of the foregoing, the petitioner is aggrieved and will be injured thereby and suffer loss, and will be required to pay taxes in a greater amount than if said assessment had been lawfully, correctly and properly made.

SEVENTH: Thirty days have not elapsed since the final completion and filing of the said assessment rolls for the current fiscal year.

EIGHTH: No previous or other application has been made to this or any other Court for the relief herein sought.

WHEREFORE, petitioner prays that this Court review the assessment of petitioner's real property, made as aforesaid, the assessment rolls of the said Municipality, and that the said assessment be canceled, reviewed, or corrected and that petitioner have such other, further and different relief in the premises as to the Court may seem just and proper, together with the costs of this proceeding.

DATED: May 24, 1990

Richard A. Palumbo

STATE OF NEW YORK SUPREME COURT
APPELLATE DIVISION FOURTH DEPARTMENT

GAY ALLIANCE OF GENESEE VALLEY, INC.,

Respondent,

v.

CITY ASSESSOR, CITY OF ROCHESTER,
NEW YORK,

Appellant.

STIPULATION TO CONTENTS OF RECORD ON APPEAL

The undersigned parties to this appeal hereby stipulate that the foregoing papers constitute the correct and complete record of this appeal.

Dated: October 6, 1993

Susan L Hauser

LOUIS N. KASH
CORPORATION COUNSEL
Attorney for Appellant
400A City Hall
Rochester, NY 14614

SUSAN L. HAUSER
MUNICIPAL ATTORNEY
716-428-6764

Ellen M. Yack

ELLEN M. YACKNIN, ESQ.
Attorney for Respondent
255 Mulberry St.
Rochester, NY 14620
~~716-454-[illegible]~~

716-256-0508